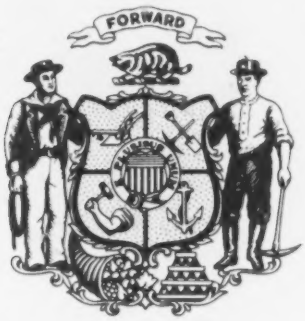
S8675-a.1

Annual Fiscal Report

For the Year Ending June 30, 1988



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
STATE BUREAU OF FINANCIAL OPERATIONS

WISCONSIN

CREDITS:
Photos—Division of Tourism, Department of Development
Composition—State of Wisconsin Composition Center (WISCOMP)
Printing—Central Printing, State of Wisconsin

STATE OF WISCONSIN
1988 ANNUAL FISCAL REPORT
TABLE OF CONTENTS

Table of Contents 1
Transmittal Letter 2

ECONOMIC SECTION

The Year in Summary
- Revenue Highlights 5
- Expenditure Highlights 7
- Wisconsin Investment Climate 10

GENERAL PURPOSE FINANCIAL STATEMENTS

- Auditor's Opinion 13

A.1 Statement of Recorded Assets, Liabilities and Fund Balances - All Funds 14
A.2 Statement of Recorded Receipts, Disbursements and Changes in Fund Balances - All Funds 16
A.3 Statement of Recorded Receipts, Disbursements and Fund Balance Budget vs. Actual - General Fund - General Purpose Revenues 18
A.4 Summary of Recorded Receipts and Disbursements - All Funds 20
- Notes to Financial Statements 22

FINANCIAL SECTION - SUPPLEMENTAL DATA

B.1 Comparative Condition of the General Fund 26
B.2 Analysis of Receipts - All Funds 28
B.3 Summary of Operations by Function, Agency and Program 30
B.4 Conservation Fund, Statement of Operations and Condition 35
B.5 Transportation Fund, Statement of Operations and Condition 36
B.6 University of Wisconsin System, Statements of Current Receipts and Disbursements 38
B.7 Unemployment Reserve Fund Statements 40
B.8 Wisconsin Retirement System Statements 42
B.9 State Building Trust Fund, Receipts and Disbursements 44
B.10 Capital Improvement Fund, Receipts and Disbursements 45
B.11 Veterans Mortgage Loan Program 46

STATISTICAL SECTION

C.1 General Fund Cash Flow 49
C.2 State Payments to Localities for Property Tax Relief and Shared Revenues by County 50
C.3 State and Federal Local Assistance Payments 52
C.4 State and Federal Aids to Individuals and Organizations 57
C.5 Debt Service Maturity Schedule 62
C.6 Annual Debt Limit Compared to Actual Borrowing 63
C.7 State Assessment of Taxable Property 63
C.8 Comparison of Outstanding Indebtedness to Assessed Valuation of Property 64
C.9 Per Capita State General Obligation Debt 64

APPENDIX

D.1 Detail of State Government Operations. This has been issued as a separate document containing Exhibit B-3 above (Summary of Operations by Function) and Schedules A-1 through A-8 (Summaries of Operations by Individual Functional Areas). Copies of the appendix are available on request to:

George R. Natzke, CPA
Director
State Bureau of Financial Operations
Department of Administration
P.O. Box 7864
Madison, WI 53707

Tommy G. Thompson
Governor
James R. Klauser
Secretary

Mailing Address:
Post Office Box 7867
Madison, WI 53707-7867

State of Wisconsin
Department of Administration

101 South Webster Street • Madison, Wisconsin

October 12, 1988

The Honorable Tommy G. Thompson
Members of the Legislature

This report presents condensed statements on the financial operations of the State of Wisconsin for the fiscal year that ended June 30, 1988. It shows the major sources of revenue, the broad purposes of expenditures, and comparisons of funds with the prior year. The independent opinion of the State Auditor is included.

Fiscal Year 1988 will close with an unreserved undesignated balance (surplus) of $194 million in the General Fund. This is $53.1 million higher than the $140.9 million estimate that was projected in the last fund condition statement compiled at the close of the legislative session. The variance is primarily the result of tax receipts which were $65.6 million higher than expected. The proposed sale of the student loan portfolio, included in the projections for departmental revenues but not approved by the Legislature, resulted in a $20 million negative budget variance. On the expenditure side, expenditures from sum sufficient appropriations were $17.9 million under budget. However, lapses from all other General Purpose Revenue (GPR) appropriations and reserves were $8.1 million less than budgeted, resulting in net spending that was $9.8 million below budget.

General Purpose Revenue tax receipts were $5.174 billion compared with $4.955 billion in the prior year, a $219 million or 4.4 percent increase. Actual departmental revenues in the General Fund increased slightly from $72.6 to $77 million.

General purpose revenue expenditures were $5.246 billion compared to $5.070 billion in 1986-87, an increase of $176 million, or 3.5 percent. This percentage increase represents the third smallest GPR annual increase in spending in the last 25 years. The only smaller increases, in 1981-82 and 1983-84, resulted from economic recessions which restrained spending or ultimately required spending cuts. The 3.5 percent increase is well under the projected 4.0 percent annual rate of inflation for calendar 1988. The increase is also well under the expenditure guidelines proposed by the Wisconsin Expenditure Commission to move the state closer to the 50 state average in spending per $1,000 of personal income.

Payments to local communities and school districts rose by $155.4 million or 5.3 percent, and as in previous years made up the largest dollar portion of the increase. Payments of aids to individuals and organizations decreased by $41.5 million, generally due to decreased spending in the income maintenance program. The cost of operations of state government went up by $61.9 million, or 5.3 percent. The largest share of this increase went to the University of Wisconsin system, whose state operations GPR dollars including debt service increased from $589.0 million to $628.5 million, or 6.7 percent. Spending for all other state agencies' operations increased by 3.9 percent.

The state continued its policy of issuing operating notes in fiscal year 1988 to meet short-term cash needs. Operating notes of $350 million were issued July 23, 1987 and were repaid on June 15, 1988. Operating notes are the least expensive method of ensuring that large local assistance payments can be provided at the beginning of each fiscal year before all state revenues are received. The issuance of operating notes once again resulted in a net savings to the General Fund, through increased investment earnings and reduced interfund borrowing costs. The savings for fiscal year 1988 was $9.8 million.

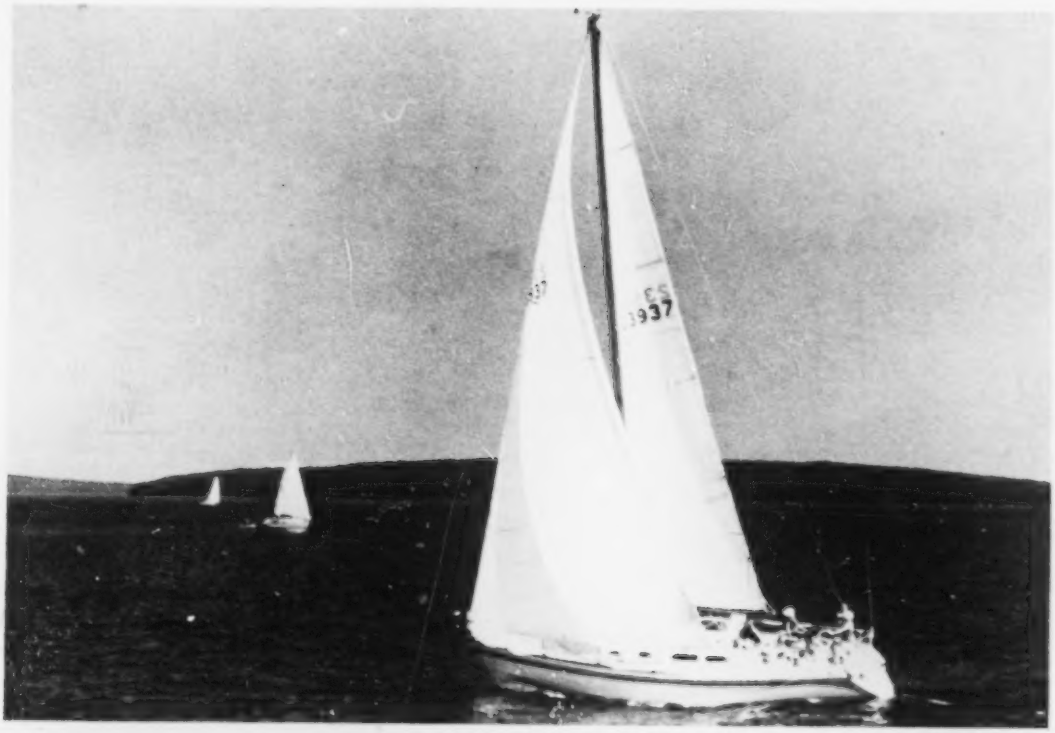
The State of Wisconsin is in the process of adopting generally accepted accounting principles (GAAP) for purposes of financial reporting. The state will be fully converted by fiscal year 1990, at which time the Annual Fiscal Report will be published under GAAP standards. This administration is committed to achieving this higher goal of excellence in financial reporting.

Respectfully submitted,

James R. Klauser
Secretary
Department of Administration

George R. Natzke, CPA
Director, State Bureau of
Financial Operations

Economic Section



Lake Superior and Lake Michigan lend extensive shoreline to Wisconsin, opening sea-going opportunities such as charter craft sailing. In addition, more than 14,900 inland lakes cover a million acres, accommodating water enthusiasts in all parts of the state.

THE YEAR IN SUMMARY

REVENUE HIGHLIGHTS

General purpose tax revenue for the fiscal year ending June 30, 1988 totaled $5.174 billion, representing an increase of 4.4 percent from the prior year figure of $4.955 billion. Total collections for the year were $65.6 million or 1.28 percent above budgeted estimates prepared earlier in the year. Most of the difference is due to increases in the general sales and use tax ($44.1 milion) and the corporate franchise and income tax ($19.4 million).

Results in FY 1987-88 marked a continuation of the trend toward balancing sources of revenue. Over the last decade, the state has reduced its reliance on income taxes and increased its reliance on the sales tax. Between FY 1977-78 and FY 1987-88, the share of GPR taxes from the individual income tax declined from 48.3 percent to 44.8 percent, and the corporate share declined from 10.4 percent to 8.9 percent. The sales tax share increased from 27.8 percent to 34.2 percent.

Individual Income Tax: Due to natural growth individual income tax collections in FY 1987-88 totaled $2.32 billion, or 4.3 percent more than the $2.224 billion collected in FY 1986-87. Collections were $183,000 (0.01 percent) less than estimated.

Several tax changes begun with the 1987 tax year affected FY 1987-88 income tax collections. Wisconsin implemented the following changes:

1. Adopted most of the federal changes resulting from the Tax Reform Act of 1986, including repeal of the dividend exclusion, phase-in of passive loss limits, restrictions on the deductibility of Individual Retirement Arrangement contributions, various accounting changes, changes in depreciation guidelines, and changes in the tax treatment of retirement and other employe benefits.

   Several federal changes were not adopted by the state, however, including the full taxation of both capital gains and unemployment compensation. Wisconsin continues to allow a 60 percent deduction for net capital gains and a partial exclusion for unemployment compensation.

2. Reduced the number of tax brackets from four to three, and reduced the marginal tax rates from 5, 6.6, 7.5, and 7.9 percent to 4.9, 6.55 and 6.93 percent.

3. Increased the maximum standard deduction for married persons in each of 1987 and 1988 to match the new federal filing requirements, and implemented the consequent change in the income threshold at which the sliding scale standard deduction phases out.

4. Effected a change in the withholding tables to reflect the rate reductions and standard deduction changes.

5. Established a 6.5 percent alternative minimum tax to replace the previous add-on minimum tax that was equal to 55 percent of the federal minimum tax.

Other changes that will take effect after tax year 1987 include adoption of the federal law changes in the Revenue Act of 1987; an increase in the School Property Tax Credit from 6.9 percent to 8.5 percent; and credits for the newly created development zone program, for historic preservation projects and for 1988 drought relief for farmers.

The largest component of individual income tax collections is withholding from wages and salaries, which increased 9.3 percent in FY 1987-88 to $2.223 billion. Revised withholding tables became effective for the last two months of the fiscal year.

Collections from estimated payments increased a modest 3 percent to $382 million, reflecting the reduced tax rates. Payments with returns decreased 25 percent to $125 million and refunds increased 10 percent to $600 million. The Homestead Credit increased 1 percent to $103.8 million while the individual portion of the Farmland Preservation Credit decreased 17 percent to $29 million.

Given the uncertain effects of significant tax law changes in 1986 and 1987 and the difference between actual and anticipated underlying economic conditions following the October 1987 stock market crash, collections were considered generally satisfactory.

General Sales and Use Tax: Collections from the 5 percent general sales and use tax increased 7.1 percent from $1.652 billion to $1.769 billion, or $44.1 million (2.6 percent) more than estimated.

After increasing at a rate of about 5.5 percent during the first half of the fiscal year, the growth rate accelerated to about 10 percent during the last half of the fiscal year for an overall increase in initial collections of 7.7 percent to $1.718 billion. The acceleration was not anticipated in the economic assumptions underlying the estimates because it was assumed that consumption would slow following the stock market crash.

Additional collections declined 12.5 percent to $39.1 million. Delinquent collections fell 6 percent to $19.2 million, and refunds fell 18 percent to $7.3 million. These declines resulted primarily from the exceptional and unsustainable level of additional and delinquent collections less refunds in fiscal 1986-87.

Corporation Franchise and Income Tax: Corporate franchise and income tax collections decreased 2 percent from $470.7 million in FY 1986-87 to $461.4 million, or $19.4 million more than the estimate of $442 million. The decline in

FY 1987-88 was caused by about $40 million of non-recurring revenue in FY 1986-87. The lower estimate also reflected a relatively weak 1 percent increase in estimated payments in December 1987, which was later offset by a 20 percent increase in estimated payments in June.

Estimated payments increased 7.3 percent to $451.4 million. Payments with returns declined 29 percent to $36.4 million. Additional and delinquent collections fell 44 percent from the unusually high $57 million in FY 1986-87 to $32.1 million, and refunds were virtually unchanged at $58.5 million.

Beginning with the 1987 tax year, a number of statutory changes brought Wisconsin's corporate franchise and income tax law into closer conformity with the federal corporate income tax law. Previously, Wisconsin's net income was calculated with little reference to the federal Internal Revenue Code.

Excise Taxes: Cigarette tax collections increased 14.5 percent from $125.1 million to $143.2 million compared to the $142.6 million estimate. While slightly higher than estimated, it appears that this was the result of an acceleration of certain collections from FY 1988-89 to FY 1987-88. Consumption declined 2.4 percent, reflecting the 5-cent per package tax increase effective September 1, 1987, and continuing a national trend toward reduced consumption due to health concerns.

Liquor tax collections decreased 16.3 percent from $34.7 million to $29.1 million, slightly less than the $30.3 million estimate. The decline resulted from a law change replacing prepaid liquor stamps with a system of estimated tax payments. Beer tax collections declined 3.7 percent from $9.9 million to $9.5 million, which fell under the $9.7 million estimate. Collections remained below the $10.3 million peak year of FY 1983-84. The tobacco products tax yielded $4.073 million (an increase of 1.9 percent over the previous year), less than the $4.1 million estimate.

Inheritance Estate and Gift Taxes: Inheritance and estate tax collections increased 14.8 percent in FY 1987-88 from $82.1 million to $94.3 million, above the estimate of $94 million. Gift tax collections increased 9.2 percent from $3.5 million to $3.8 million, well over the $3.2 million estimate.

As part of the 1987 Budget Bill, inheritance and gift taxes will phase out over five years, beginning with deaths and gifts occurring on or after January 1, 1988. The phase-out is achieved by reducing the inheritance and gift taxes calculated under old law by 20 percent in the first year, 40 percent in the second year, etc. By the fifth year, the gift tax will be eliminated, and the inheritance tax will be replaced by an estate tax which is equal to the federal estate tax credit for state inheritance and estate taxes. These changes did not affect FY 1987-88 results because there is generally a six to twelve month lag between death and payment of inheritance taxes. Also, gift tax collections in FY 1987-88 were primarily based on gifts transferred in calendar year 1987.

Public Utility Taxes: Public utility taxes declined 5.1 percent from $256 million to $242.8 million, above the estimate of $237.6 million. FY 1986-87 results do not reflect a $24 million tax and $4.2 million interest refund because the sum of those amounts was reserved from the General Fund balance as of the end of FY 1985-86. The decline in utility tax collections in FY 1987-88 is largely due to reductions in the gross revenues tax on telecommunication companies.

Insurance Company Taxes: Insurance company taxes (generally based on premiums) increased 7.1 percent from $67.0 million to $71.8 million This compares to the estimate of $74.6 million.

Real Estate Transfer Fee: The state's share of real estate transfer fees decreased 5.7 percent in FY 1987-88 from $18.2 million to $17.2 million. The decrease is partly related to federal law changes (e.g. capital gains) which accelerated closings of real estate transactions from 1987 into 1986.

Note: Percent changes were calculated prior to rounding.

EXPENDITURE HIGHLIGHTS

Overall state General Purpose Revenue spending in 1987-88 rose 3.5 percent as shown in Table 1. This is a reduction from the 4.2 percent growth rate of 1986-87, and is the third lowest rate of increase in the past 25 years.

Within this overall increase, local assistance expenditures increased by 5.3 percent, up from the 4.6 percent increase in the prior year. State operations expenditures also increased by 5.3 percent compared to 3.1 percent in 1986-87. Within this state operations total, expenditures increased by 6.7 percent for the University of Wisconsin and 3.9 percent for all other state agencies, under the rate of inflation. Aids to individuals and organizations decreased by 4.1 percent from the prior year, due in part to the state's strong economy.

As Table 1 shows, the overall distribution of expenditures in 1987-88 continued recent trends in which local assistance expenditures are an increasing portion of the total. State operations, the cost of running the government, remained constant at about 23 percent, while the aids to individuals and organizations' share declined marginally from 20.0 percent in 1986-87 to 18.5 percent in 1987-88.

The GPR budget is shaped by the ten largest programs as illustrated in Table 2. Each of these programs is described immediately following this section. Any discussion of state spending must focus on the goals and expectations surrounding each of the "top ten" programs because of the large proportion of total state spending they represent.

Table 1
GPR Expenditures
($ Millions)
1987-88

	FY 87	% Total	FY 88	% Total	Change In Spending FY 87-FY 88	Percent Change
Local Assistance	$2,906.8	57.3%	$3,062.2	58.4%	$155.4	5.3%
Aids	1,011.8	20.0	970.3	18.5	-41.5	-4.1
State Operations						
UW System	589.0	11.6	628.5	12.0	39.5	6.7
All Other Agencies	562.7	11.1	585.1	11.1	22.4	3.9
TOTAL	$5,070.3	100.0%	$5,246.1	100.0%	$175.8	3.5%

Table 2
TOP TEN PROGRAMS
GPR Expenditures

	FY 87	% Total	FY 88	% Total	Change In Spending FY 87-FY 88	Percent Change
School Aids	$1,352.3	26.7%	$1,476.1	28.1%	$123.8	9.2%
Shared Revenues	779.4	15.4	779.4	14.9	0	0
UW System*	545.7	10.8	576.5	11.0	30.8	5.6
Medical Assist.	468.6	9.2	470.2	8.9	1.6	0.3
Property Tax Cr.	304.1	6.0	319.2	6.1	15.1	5.0
Income Maint.	225.0	4.4	194.4	3.7	-30.6	-13.6
Community Aids	200.1	4.0	186.9	3.6	-13.2	-6.6
Homestead and Farm Tax Credits	138.1	2.7	133.2	2.5	-4.9	-3.5
Corrections*	125.1	2.5	131.6	2.5	6.5	5.2
VTAE Aids	76.4	1.5	80.2	1.5	3.8	5.0
All Others	855.5	16.8	898.4	17.2	42.9	5.0
TOTAL GPR EXPEND.	$5,070.3	100.0%	$5,246.1	100.0%	$175.8	3.5%

*Excludes debt service.

Schooi Aids: State assistance to Wisconsin's 431 school districts and 17 public library systems increased by $123.8 million, from $1,352.3 million (GPR) in 1986-87 to $1,476.1 million (GPR) in 1987-88, an increase of 9.2 percent. This increase enabled the state to expand its share of school costs from 45.6 percent in 1986-87 to an estimated 46.5 percent in 1987-88. Despite this sizeable increase in state aid, however, growth in school spending resulted in a statewide net property tax increase for schools of approximately 7 percent.

There are two major types of school aid. Approximately 80 percent of school aids are general aids, distributed by a formula designed to equalize each school district's property tax base. The remaining 20 percent are categorical aids, with distribution based on local expenditures for specific activities or educational programs. The major categorical aid programs are handicapped education aid (65 percent of all categorical aid) and special transfer (integration) aid.

Shared Revenue: State shared revenue provides unrestricted aid to municipal and county governments. Shared revenue is distributed primarily through equalized aidable revenue payments (80 percent) and per capita payments (18 percent). The 1987-88 shared revenue payment was $779.4 million, the same as the 1986-87 payment. Statewide, shared revenue payments provide municipalities with about 25 percent and counties with about 7 percent of their operating revenues.

UW System: In 1987-88, a comprehensive program was initiated to increase the quality of the UW system, alleviate classroom overcrowding and reduce the time needed for students to graduate. A four-year management plan to reduce enrollment by 5 percent or 7,000 full-time equivalent students was begun. Enrollment was 161,887 (head count), a 1.6 percent decrease from the previous year.

Total general purpose revenue UW System expenditures increased by $39.5 million, or 6.7 percent, as the final phase of faculty salary "catch-up" was implemented and 100.5 of 341 newly-approved faculty positions were funded. While tuition levels increased between 8 and 9 percent, UW tuition remains the eighth lowest among "Big 10" universities.

Medical Assistance: Wisconsin's Medical Assistance (MA) program, which is state and federally funded, pays for medical services to certain categories of low income persons. Included are blind, aged, and disabled persons, recipients of Aid to Families with Dependent Children (AFDC) and Supplemental Security Income (SSI), and other low income individuals who have high medical expenses. In 1987-88, MA expenditures were $1.145 billion, of which $470.2 million was GPR. This amount represents an increase of 2.9 percent (0.3 percent GPR) over the previous fiscal year. In comparison, expenditure growth a year ago was 7.76 percent.

This relatively low increase is somewhat misleading, however. At fiscal year end, there was a significant claims processing backlog at EDS Federal Corporation, the state Medicaid fiscal agent, which resulted in less-than-estimated program expenditures. Thus, claims for certain MA services provided in FY 1987-88 will be paid out in FY 1988-89. The excess budget authority from 1987-88 will be carried over in this biennial appropriation into 1988-89 to fund these 1987-88 claims.

State Property Tax Credits: State property tax credits are universal percentage credits. The state provides funds to local governments to pay a percentage of each local property owner's taxes. Funding for the credits increased 5 percent from $304.1 million in 1986-87 to $319.2 million in 1987-88. The General Government and School Levies credits in 1987-88 offset about 9 percent of 1987 gross property taxes levied for all purposes statewide.

Income Maintenance — Aid to Families with Dependent Children: The Aid to Families with Dependent Children (AFDC) program is the state's primary cash assistance program and provides income to children and their guardians who lack adequate financial support. An average 276,000 individuals per month received AFDC benefits in 1987-88; over two-thirds of these recipients were dependent children.

Wisconsin provided $498.3 million in AFDC benefits during the 1986-87 fiscal year. Of this amount, $194.4 million was state GPR and $303.9 million was federal funding. Total expenditures for AFDC in 1987-88 declined by 9.9 percent, with state expenditures decreasing by 13.6 percent. The decrease in expenditures may be attributed to a continuing decline in the number of families needing AFDC-Unemployed (with both parents present in the home) and to increased child support collections which offset AFDC expenditures.

Community Aids: Community Aids are state and federal funds distributed to counties to fund various human services. Total expenditures reached $252.8 million in 1987-88, of which $186.9 million was GPR. This overall expenditure level is a decrease of $9.2 million from the 1986-87 level, and reflects the transfer of maintenance of effort in Youth Aids funding to the youth aids appropriation, and an increase of $4.0 million in federal expenditures. During the 1987-88 fiscal year, programs receiving increased funding included day care, services to persons with developmental disabilities and the Family Support Program.

Wisconsin has maintained its firm commitment to provide to counties a major portion of the funds needed for essential human services. This commitment is carried out through a variety of programs and is reinforced by funding provided to counties through Youth Aids and Community Options programs.

Homestead and Farmland Credits: The Homestead Farmland Credit and Farmland Preservation Credit are "circuit-breaker" tax credits designed to aid households overburdened by property taxes in excess of their ability to pay. Claimants receive a credit against their state income tax liability or a refund check.

Wisconsin's Homestead Credit ranks fourth among the states in comprehensiveness and per capita expenditures for residential property tax relief circuit breakers. Homestead Credit expenditures of $103.8 million in 1987-88 represented a modest increase of 1.2 percent over the prior fiscal year. These credits benefitted about 260,000 low-income home owners and renters—over half of them elderly—and offset over 5 percent of the residential property tax levy statewide.

The Farmland Preservation Credit provides a refundable credit to farmers who qualify through exclusive agricultural zoning or individual farmland preservation agreements. Wisconsin's Farmland Preservation Credit is one of only two similar state programs in the country. Farmland Preservation Credit expenditures of $29.4 million in 1987-88 represented a decline of 17.2 percent from prior year levels. The number of credit recipients remained steady at about 23,000, but the average credit declined from $1,550 to $1,280 due to the income- and tax-sensitive nature of the credit formula. During Tax Year 1987, farm income increased substantially over the prior year, and farm property taxes were reduced by about 6 percent due to a decline in farm property values, resulting in smaller credits for most farmers.

Correctional Services: In 1987-88, Wisconsin's correctional populations and related expenditures continued to increase. The average daily population of incarcerated felons under the supervision of the Division of Corrections increased from 5,578 in 1986-87 to 5,790 in 1987-88. Total expenditures for correctional operations increased 4.3 percent from $175.0 million ($125.1 million GPR) in 1986-87 to $182.6 million ($131.6 million GPR) in 1987-88. A new 450 bed maximum/medium correctional institution in southeastern Wisconsin was authorized by 1987 Wisconsin Act 5 and is projected to be completed in 1991.

VTAE Aids: In 1987-88, state general aid for vocational, technical and adult education totaled $80.2 million GPR, an increase of 5 percent over the prior year's expenditures. In addition to general aid, four districts which experienced severe declines in their property tax base received $792,600 in supplemental state aids. By law, VTAE districts are limited to a levy for operational purposes of no more than 1.5 mills of the district's equalized property value.

Sixteen VTAE districts provide occupational education to more than 450,000 individuals through programs ranging from associate degree to short-term course work. The VTAE system also contributes to the state's economic development through a variety of technical assistance and customized training efforts. In addition, VTAE is the key agent in delivering adult literacy services throughout the state.

WISCONSIN INVESTMENT CLIMATE

Economic development continued to be a top priority during the 1987-88 fiscal year. Several new programs were created by the Governor and the Legislature. These efforts build on a strong base of initiatives in the prior fiscal year, including the expansion of the Wisconsin Development Fund from $1 million to $10 million per year and the increase in tourism promotion from $1.5 milion to $5 million annually. These efforts combined with a more positive attitude toward business development and other efforts undertaken over the last several years are helping Wisconsin stand out as a good place to do business.

In the 1987-88 fiscal year, the following new economic development initiatives were undertaken:

International Trade: $500,000 was provided to expand the Department of Development's international trade program. Funds were provided to create a trade office in Japan, hire a trade representative for Korea, and heighten in-state support for overseas activities. These increases enhance a program which already included trade offices in Germany and Hong Kong.

Economic Development Promotion: The state's effort to market its business climate was expanded. The Department of Development will now be better able to promote the state's business climate and to encourage firms to locate and grow in Wisconsin.

Development Zones: Legislation was passed creating a development zone program. Several development zones will be created in areas of high unemployment and low income. Firms will be encouraged to locate in the zones with a variety of tax credits. A state wage subsidy program was also created to focus economic development activity on economically depressed areas.

Rural Development: Funds were provided to coordinate state and federal rural development activities and to provide economic and community development technical assistance to rural communities and businesses. The Rural Development Coordinating Council was created to identify and recommend rural economic development strategies.

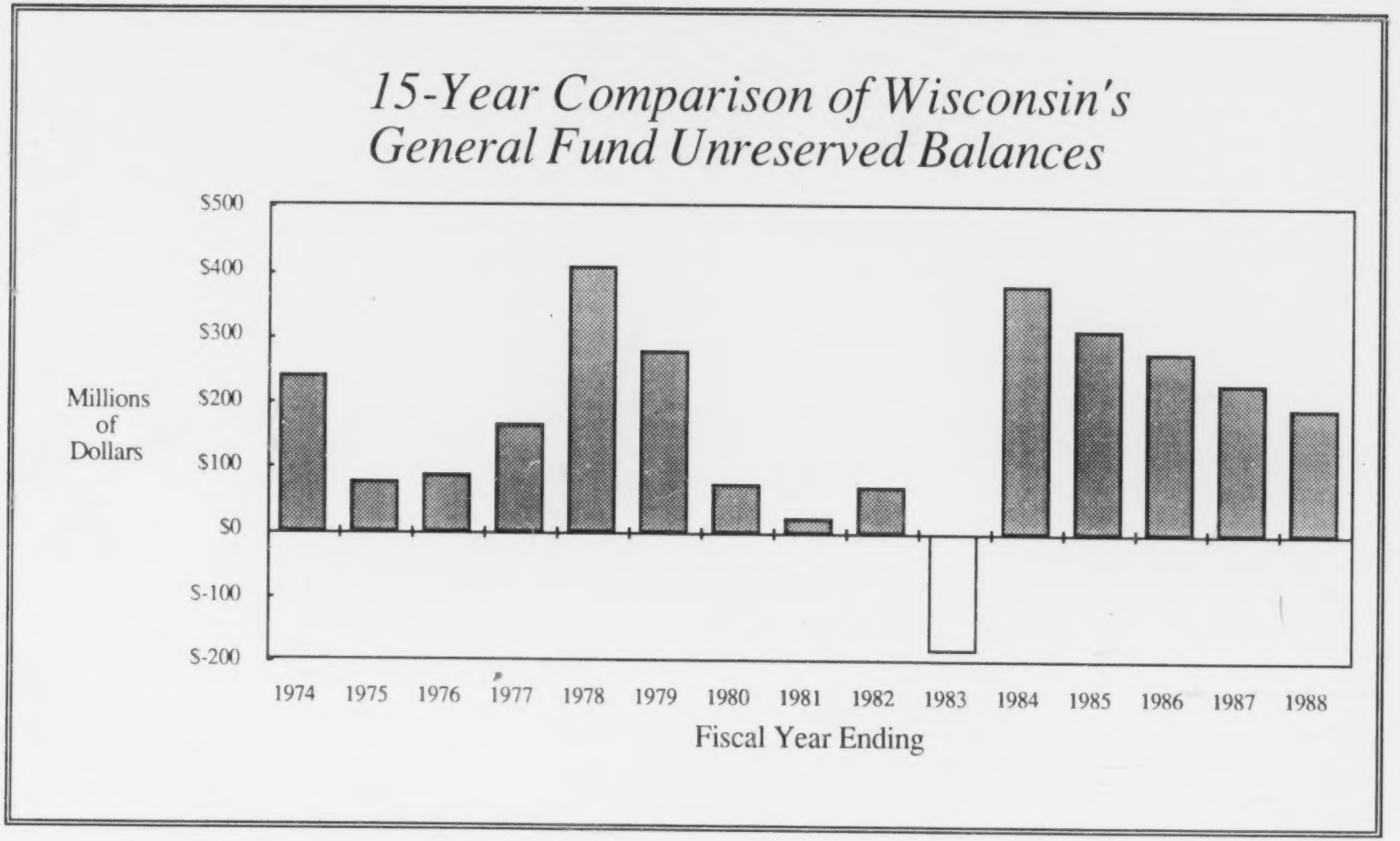
Community Development: State efforts to assist community development were streamlined by eliminating the Community Development Finance Authority and consolidating those staff and funds in the Department of Development.

Entrepreneurial Assistance Program: Separate legislation was passed creating an entrepreneurial assistance program in the Department of Development. The program will encourage new business start-ups by providing entrepreneurs with information and access to state programs and private sector support services.

Small Business Innovation Research Program: A program was created in the Department of Development to assist small firms in competing for federal innovation research grants. The program will provide small businesses with information on the program, technical assistance, and grants through the Wisconsin Development Fund.

Strategic Planning Council: The long term economic development planning efforts of the Strategic Planning Commission and the State Spending Commission were made permanent by the Governor's appointment of members to the Strategic Planning Council. The council will develop and recommend policies and programs to improve the long term economy of the state.

Many existing programs continue to provide important assistance to businesses. These include the Permit Information Center in the Department of Development, several business loan programs in the Wisconsin Housing and Economic Development Authority, the research and technical services of the University of Wisconsin, and a State Investment Board special program to invest in Wisconsin. In addition, Forward Wisconsin, a public-private partnership, continued to market Wisconsin to businesses and assist firms in expansion and relocation efforts.


15-Year Comparison of Wisconsin's General Fund Unreserved Balances
Millions of Dollars
$500
$400
$300
$200
$100
$0
$-100
$-200
1974
1975
1976
1977
1978
1979
1980
1981
1982
1983
1984
1985
1986
1987
1988
Fiscal Year Ending

General Purpose Financial Statements

The "Mogul Monster" slope at Cascade Mountain, Portage, is one of many downhill skiing facilities available in Wisconsin. Cascade, like most of the other establishments, has courses for beginners and intermediates as well as experts.

State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

DALE CATTANACH
STATE AUDITOR
SUITE 402
131 WEST WILSON STREET
MADISON, WISCONSIN 53703
(608) 266-2818

Senator Mordecai Lee and
Representative Joseph Wineke, Co-Chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Mr. James Klauser, Secretary
Department of Administration
101 South Webster Street
Madison, Wisconsin 53702

We have examined the Statement of Recorded Assets, Liabilities and Fund Balances - All Funds - Statutory Basis of the State of Wisconsin as of June 30, 1988, and the related Statement of Recorded Receipts, Disbursements and Changes in Fund Balances - All Funds - Statutory Basis; Statement of Recorded Receipts, Disbursements and Fund Balance - Budget vs. Actual - General Fund - General Purpose Revenues - Statutory Basis; and Summary of Receipts and Disbursements - All Funds - Statutory Basis for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note A, the aforementioned financial statements were prepared in accordance with the basis of accounting prescribed by the Wisconsin Statutes. Accordingly, the accompanying financial statements are not intended to present financial positions and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the recorded assets, liabilities and fund balances of the State of Wisconsin as of June 30, 1988 and the recorded receipts, disbursements and changes in fund balances for the year then ended, on the basis of accounting described in Note A, which has been applied in a manner consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the statements taken as a whole referred to in the scope paragraph. The accompanying financial information listed as financial section-supplemental data, statistical section, and appendix in the table of contents is presented for purposes of additional analysis and is not a required part of the statements referred to in the scope paragraph. Such information has not been subjected to the auditing procedures applied in the examination of the statements referred to in the scope paragraph and, accordingly, we express no opinion on it.

LEGISLATIVE AUDIT BUREAU

October 7, 1988

by Dale Cattanach
Dale Cattanach
State Auditor

EXHIBIT A-1

STATE OF WISCONSIN
STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES - ALL FUNDS - STATUTORY BASIS

JUNE 30, 1988

	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue Funds		
		Conservation	Transportation	Other
ASSETS				
Cash	$ 520	$ 661	$ 341	$ 7,412
Imprest Funds	3,654,861	400,000	20,000	2,535
Investments (Notes E, F & G)	286,743,304	37,407,000	208,660,000	292,612,203
Accounts Receivable				
Due from Localities	3,773,200			
Due from Other Funds	108,116	16,086	15,891	290,597
Accrued Revenues & Other	435,061,625	1,672,544	101,090,598	16,875,895
Receivables (Note H)				
Student Loans (Note I)	4,384,177			
Veterans Loans				20,657,209
State Life Policy Loans				
Rock County Trust	1,237,709			
TOTAL ASSETS	734,963,512	39,496,291	309,786,830	330,445,851
LIABILITIES				
Accounts Payable	208,594,361	7,075,381	65,675,287	11,135,165
Employe Deductions Payable	2,115,624	30,519	114,252	130
Due to Other Funds		3,774	16,684	306,355
Tax Deposits	17,399,001			
Check Float Invested				
Due to Localities	5,435,125			
Federal WIC Program Advance	250,000			
Other Liabilities	3,500,000			
TOTAL LIABILITIES	237,294,111	7,109,674	65,806,223	11,442,650
FUND BALANCE				
Reserves				
Encumbrances & GPR Balances	76,550,718			
Program Revenue Balances	196,517,584			
Contingent Fund Advances	3,253,500	400,000		
Student Loans	4,384,177			
Other Segregated Reserves		31,986,617	243,980,607	319,003,201
Total Reserves	280,705,979	32,386,617	243,980,607	319,003,201
Unreserved Balance				
Designated	22,982,835			
Undesignated	193,980,587			
TOTAL FUND BALANCES	497,669,401	32,386,617	243,980,607	319,003,201
TOTAL LIABILITIES AND FUND BALANCES	$ 734,963,512	$ 39,496,291	$ 309,786,830	$ 330,445,851

The accompanying notes are an integral part of this statement.

	TRUST AND AGENCY FUNDS			Pension and	TOTAL	
Debt Service	Capital Projects	Non-Expendable	Other	Retirement Funds	(Memorandum Only) June 30, 1988	June 30, 1987
$ 706	$ 937	$ 4,131	$ 5,986	$ 1,817	$ 22,511	$ 20,939
			30		4,077,426	3,707,726
38,024,000	25,936,000	298,726,254	1,357,106,158	16,356,573,000	18,901,787,919	18,055,748,716
					3,773,200	3,850,722
	24,597		1,629,729	740,556	2,825,572	2,352,789
1,010,408		53,403	48,230,485	124,166,595	728,161,553	686,947,993
					4,384,177	4,685,393
					20,657,209	23,190,483
			3,328,173		3,328,173	3,419,075
					1,237,709	1,164,900
39,035,114	25,961,534	298,783,788	1,410,300,561	16,481,481,968	19,670,255,449	18,785,088,736
1,765,520	4,225,109	3,044,871	64,120,087	53,828,817	419,464,598	435,403,410
			3,331	390,931	2,655,787	4,283,385
	101,309		146,125	2,251,324	2,825,571	2,352,788
					17,399,001	19,183,437
			146,532,306		146,532,306	32,999,748
					5,435,125	1,012,418
					250,000	0
					3,500,000	0
1,765,520	4,326,418	3,044,871	210,801,849	56,471,072	598,062,388	495,235,186
					76,550,718	55,870,295
					196,517,584	195,880,848
					3,653,500	3,285,500
					4,384,177	4,685,393
37,269,594	21,635,116	295,738,917	1,199,498,712	16,425,010,896	18,574,123,660	17,797,398,490
37,269,594	21,635,116	295,738,917	1,199,498,712	16,425,010,896	18,855,229,639	18,057,120,526
					22,982,835	0
					193,980,587	232,733,024
37,269,594	21,635,116	295,738,917	1,199,498,712	16,425,010,896	19,072,193,061	18,289,853,550
$ 39,035,114	$ 25,961,534	$ 298,783,788	$1,410,300,561	$16,481,481,968	$19,670,255,449	$18,785,088,736

EXHIBIT A-2
STATE OF WISCONSIN
STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	GOVERNMENTAL FUNDS					
	General Fund			Special Revenue Funds		
	GPR	PR	Sub-Total	Conservation	Transportation	Other
RECEIPTS						
Taxes	$ 5,173,664,638	$ 7,055,421	$ 5,180,720,059	$ 25,199,924	$ 502,215,405	$ 4,440
Federal Aid	906,177	1,919,065,107	1,919,971,284	11,079,702	204,303,914	247,981
Fees	9,007,148	357,434,224	366,441,372	2,920,204	1,684	4,670,612
Licenses and Permits	1,895,439	20,446,321	22,341,760	42,612,619	172,948,860	1,929
Services General	10,292,584	486,715,335	497,007,919	701,876	11,951,147	1,950,253
Contributions	107,533	17,141,966	17,249,499	498,288	21,562,009	15,428,298
Sale of Products	694,526	114,357,105	115,051,631	3,756,746	132,859	26,695
Investment Income	28,253,180	33,330,659	61,583,839	2,261,972	10,556,762	128,994,752
Gifts and Grants	13,411	91,611,353	91,624,764	304,538		2,420
Proceeds from Sale of Bonds (Note M)						
Other Receipts	21,907,567	101,083,683	122,991,250	815,587	8,240,227	1,974,111
Utility Tax Rebate						
Transfers	3,936,875	33,777,702	37,714,577	4,014,352		15,591,276
TOTAL RECEIPTS	5,250,679,078	3,182,018,876	8,432,697,954	94,165,808	931,912,867	168,892,767
DISBURSEMENTS						
Commerce	30,702,975	64,006,349	94,709,324		218,197	166,152
Education	2,267,947,440	1,238,707,044	3,506,654,484		3,167,310	
Environmental Resources	119,019,257	18,133,850	137,153,107	91,761,583	867,940,137	3,716,173
Human Relations & Resources	1,371,278,748	1,738,038,281	3,109,317,029		36,433	161,688,665
General Executive	98,994,729	80,594,987	179,589,716		810,535	154,280
Judicial	36,073,416	1,004,867	37,078,283			340,527
Legislative	31,022,886	444,268	31,467,154			
General (Incl. Shared Revenue) (Note M)	1,291,054,934	40,059,582	1,331,114,516	93,493	7,118,185	62,165
Building Program						
TOTAL DISBURSEMENTS	5,246,094,385	3,180,989,228	8,427,083,613	91,855,076	879,290,797	166,127,962
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	4,584,693	1,029,648	5,614,341	2,310,732	52,622,070	2,764,805
LAPSED BALANCES	24,913	(24,913)				
FUND BALANCES AT BEGINNING OF YEAR	293,288,712	198,766,348	492,055,060	30,075,885	191,358,537	316,238,396
FUND BALANCES AT END OF YEAR	$ 297,898,318	$ 199,771,083	$ 497,669,401	$ 32,386,617	$ 243,980,607	$319,003,201

The accompanying notes are an integral part of this statement.

	TRUST AND AGENCY FUNDS					TOTAL	
	Debt Service	Capital Projects	Non Expendable	Other	Pension and Retirement Funds	(Memorandum Only) June 30, 1988	(Memorandum Only) June 30, 1987
						$ 5,708,139,828	$ 5,414,384,761
		$ 1,710,785	$ 620			2,137,314,286	2,105,167,430
				$ 30,670,543		404,704,415	383,843,356
						237,905,168	220,964,349
			930	673,563		512,285,688	476,163,704
				(41,715,195)	$ 646,470,297	659,493,196	1,260,645,131
			163,846	135,594		119,267,371	111,424,047
	$ 3,753,133	6,367,483	3,873,646	107,580,352	758,041,343	1,083,013,282	2,258,891,510
		63,794	3,062,586	1,020,740		96,078,842	100,006,411
	416,530,500	73,285,776				489,816,276	242,844,000
	2,159,563	(864,777)	14,757,468	9,836,981	2,837,168	162,747,578	273,245,046
							(28,237,698)
	316,631,771	4,629,832	(1,387,431)	11,500,508		388,694,885	375,520,854
	739,074,967	85,192,893	20,471,665	119,703,086	1,407,348,808	11,999,460,815	13,194,862,901
				35,904,040		130,997,713	123,945,573
				18,412,767		3,528,234,561	3,092,150,212
						1,100,571,000	1,104,510,110
				1,099,204		3,272,141,331	3,312,484,638
				166,498,994	514,444,511	861,498,036	1,070,864,143
						37,418,810	35,306,769
						31,467,154	27,412,079
	744,302,283					2,082,690,642	1,904,641,153
		172,102,057				172,102,057	227,521,688
	744,302,283	172,102,057	0	221,915,005	514,444,511	11,217,121,304	10,898,836,365
	(5,227,316)	(86,909,164)	20,471,665	(102,211,919)	892,904,297	782,339,511	2,296,026,536
	42,496,910	108,544,280	275,267,252	1,301,710,631	15,532,106,599	18,289,853,550	15,993,827,014
	$ 37,269,594	$ 21,635,116	$ 295,738,917	$1,199,498,712	$ 16,425,010,896	$ 19,072,193,061	$ 18,289,853,550

EXHIBIT A-3

STATE OF WISCONSIN

STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND FUND BALANCE - BUDGET VS. ACTUAL - GENERAL FUND - GENERAL PURPOSE REVENUES - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1988 (THOUSANDS)

	BUDGET (NOTE K)				ACTUAL	VARIANCE
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		
Beginning Unreserved Undesignated Balance		$ 232,733		$ 232,733	$ 232,733	
Beginning Unreserved Designated Balance						
Reserve for Encumbrances & GPR Balances	$ 55,871			55,871	55,871	
Other Reserves	4,685			4,685	4,685	
Total	$ 60,556	$ 232,733	$ 0	$ 293,289	$ 293,289	$ 0
RECEIPTS						
Taxes:						
Individual		2,320,150		2,320,150	2,319,967	(183)
Corporation		442,000		442,000	461,369	19,369
Sales & Use		1,725,000		1,725,000	1,769,062	44,062
Excise		186,700		186,700	185,839	(861)
Inheritance		94,000		94,000	94,299	299
Gift		3,200		3,200	3,787	587
Public Utility		237,600		237,600	242,840	5,240
Insurance		74,600		74,600	71,805	(2,795)
Miscellaneous		24,800		24,800	24,696	(104)
Total Taxes		5,108,050	0	5,108,050	5,173,664	65,614
Departmental Revenue		99,643		99,643	77,015	(22,628)
Total Receipts		5,207,693	0	5,207,693	5,250,679	42,986
TOTAL AVAILABLE	$ 60,556	$ 5,440,426	$ 0	$ 5,500,982	$ 5,543,968	$ 42,986

	BUDGET (NOTE K)				ACTUAL	VARIANCE	
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		LAPSE	RESERVE FOR ENCUMBRANCES & GPR BALANCES
DISBURSEMENTS							
Commerce	$ 2,803	$ 40,514	$ (5,988)	$ 37,329	$ 30,703	$ 502	$ 6,124
Education	3,003	2,260,507	13,609	2,277,119	2,267,947	7,446	1,726
Environmental Resources	25,838	122,742	718	149,298	119,019	643	29,636
Human Relations & Resources	23,027	1,410,399	(15,103)	1,418,323	1,371,279	9,232	37,812
General Executive	748	98,738	1,629	101,115	98,995	948	1,172
Judicial	49	35,292	806	36,147	36,073	34	40
Legislative	4	28,929	2,091	31,024	31,023		1
General	399	1,303,179	(12,181)	1,291,397	1,291,055	301	41
Less: Estimated Lapse		(34,495)		(34,495)		(34,495)	
Total Disbursements	55,871	5,265,805	(14,419)	5,307,257	5,246,094	$ (15,389)	$ 76,552
Balance From Operations	4,685	174,621	14,419	193,725	297,874		
Add: Program Revenue Lapse					25		
ENDING BALANCES	4,685	174,621	14,419	193,725	297,899		
Consisting of:							
Reserve for Encumbrances & GPR Balances					76,552		
Other Reserves	$ 4,685			4,685	4,383		
Unreserved Balance: (Note L)							
Designated for Compensation Reserve		33,750	(33,750)				
Biennial Appropriations					22,983		
Undesignated		$ 140,871	$ 48,169	$ 189,040	$ 193,981		

The accompanying notes are an integral part of this statement.

EXHIBIT A-4

STATE OF WISCONSIN

SUMMARY OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS - STATUTORY BASIS

(Including Interfund Transfers)

For the Fiscal Year Ended June 30, 1988

Funds by Category	Net Balance 06/30/87	1987-88 Receipts	1987-88 Disbursements	Net Balance 06/30/88
GOVERNMENTAL				
General Fund	$ 492,055,060	$ 8,432,697,954	$ 8,427,083,613	$ 497,669,401
Special Revenue				
Conservation	30,075,885	94,165,808	91,855,076	32,386,617
Transportation	191,358,537	931,912,867	879,290,797	243,980,607
Other				
Waste Management	4,201,021	103,193		4,304,214
Wisconsin Election Campaign	352,532	445,795	8,567	789,760
Investment and Local Impact	329,962	(203,752)	100,000	26,210
Elderly Property Tax Deferral	2,765,984	220,130	45,713	2,940,401
Industrial Bldg. Construction	237,242	(85,681)		151,561
Unemployment Interest Repayment		17,861,831	17,861,831	
Mediation	1,165,925	91,335	340,527	916,733
Groundwater	276,957	2,837,816	2,293,011	821,762
Environmental Repair	1,420,727	3,572,634	1,669,156	3,324,205
Petroleum Storage Environ. Cleanup		4,965		4,965
Veterans Trust	28,269,552	2,402,912	3,664,598	27,007,866
Veterans Mortgage Loan	277,218,494	141,641,589	140,144,559	278,715,524
Total Other	316,238,396	168,892,767	166,127,962	319,003,201
Total Special Revenue	537,672,818	1,194,971,442	1,137,273,835	595,370,425
Debt Service				
Bond Redemption (Note M)	42,496,910	739,074,967	744,302,283	37,269,594
Capital Projects				
State Building Trust	10,167,204	(1,548,333)	2,034,610	6,584,261
Capital Improvement	98,377,076	86,741,226	170,067,447	15,050,855
Total Capital Projects	108,544,280	85,192,893	172,102,057	21,635,116
TOTAL GOVERNMENTAL	1,180,769,068	10,451,937,256	10,480,761,788	1,151,944,536
TRUST AND AGENCY				
Nonexpendable				
Agriculture College	305,282			305,282
Common School Principal	168,957,478	14,727,313		183,684,791
Normal School	15,895,474	144,398		16,039,872
University	234,130			234,130
Benevolent	13,500			13,500
University Trust Principal	84,972,530	5,599,362		90,571,892
State Housing Authority Res.	4,888,858	592		4,889,450
Total Nonexpendable	$ 275,267,252	$ 20,471,665		$ 295,738,917

Funds by Category	Net Balance 06/30/87	1987-88 Receipts	1987-88 Disbursements	Net Balance 06/30/88
Other				
Wis. Health Educ. Loan Repayment (Note N)	$ (25,351)	$ 267,177	$ 300,822	$ (58,996)
Lottery		382,942	329,124	53,818
Childrens Trust	10,713	24,094	14,875	19,932
Work Injury Benefits	1,839,789	2,023,025	1,084,329	2,778,485
Health Ins. Risk Sharing Plan		42,453	42,453	
Local Govt. Property Insurance	11,337,418	8,241,241	7,948,248	11,630,411
State Life Insurance	36,230,456	4,629,651	1,766,794	39,093,313
Patients Compensation Fund	73,918,200	36,673,060	25,817,421	84,773,839
Local Govt. Pooled Investments	1,124,706,075	(108,688,710)		1,016,017,365
Historical Society Trust	3,007,189	708,874	151,965	3,564,098
Public Employe Trust	12,660,659	156,214,701	166,498,994	2,376,366
Common School Income	10,211,472	11,714,793	10,835,961	11,090,304
University Trust Income	27,814,011	7,469,785	7,124,019	28,159,777
Total Other	1,301,710,631	119,703,086	221,915,005	1,199,498,712
TOTAL TRUST AND AGENCY	1,576,977,883	140,174,751	221,915,005	1,495,237,629
PENSION AND RETIREMENT				
Fixed Retirement Trust	12,913,473,541	1,463,295,831	441,077,711	13,935,691,661
Variable Retirement Trust	2,618,633,058	(55,947,023)	73,366,800	2,489,319,235
TOTAL PENSION AND RETIREMENT	15,532,106,599	1,407,348,808	514,444,511	16,425,010,896
TOTAL - ALL FUNDS	$ 18,289,853,550	$ 11,999,460,815	$ 11,217,121,304	$ 19,072,193,061

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note A Basis of Accounting

Wisconsin Statutes require that receipts and disbursements be recognized in the fiscal year in which they are received or paid. Stocks owned by the state retirement funds are an exception since they are adjusted to market at the end of each month and the resultant unrealized gains or losses are reflected in the accounts of those funds. In addition, the State's centralized accounting records remain open until July 31 (August 15 for income, sales and use tax receipts) to permit the State departments to record receipts and disbursements applicable to the fiscal year ended June 30. Exceptions are the Building Trust Fund, the Capital Improvement Fund, and the Bond Security and Redemption Fund, which are closed as of June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that receipts and disbursements be reported on a net basis; i.e., overcollections refunded are deducted from receipts, and overpayments collected are deducted from disbursements.

The July and August recording of prior fiscal years' receipts and disbursements results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Included in these amounts are receivables and payables between funds which are not eliminated for presentation as "due to" or "due from" other funds. Fixed assets as well as inventories purchased are recorded as disbursements in the period in which they are paid. Encumbrances are not treated as disbursements but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the General Fund. In these cases the continuing balances are treated as reserves for Program Revenue (PR) or General Purpose Revenue (GPR) balances. GPR consists of general taxes, miscellaneous receipts and revenues which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. PR consists of funds also paid into the general fund which are dedicated for specific purposes and are appropriated by the legislature as estimates through the use of revolving funds.

Note B Fiscal Controls

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement. The Legislative Audit Bureau has post-audit responsibility.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that if, following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of General Purpose Revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be reestimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

Note C General Fund Borrowing

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during Fiscal year 1987-88. This was caused by the payment of large local assistance payments, principally shared revenues, school aids and property tax relief, in July, September, November and December before adequate cash reserves could be accumulated to fund them. On July 23, 1987, in order to meet these obligations, the State of Wisconsin issued $350 million in short-term operating notes. These notes were repaid in full when due on June 15, 1988. To avoid overstating receipts and disbursements, the issuance, the repayment and the appropriations authorizing the repayment for the principal amount of $350 million are not reflected in the financial statements.

On July 12, 1988, subsequent to the end of FY 1987-88, the State of Wisconsin issued $350 million in short-term operating notes to provide funds to meet its obligation for local assistance payments in July, September, November and December of 1988. These notes are due June 15, 1989. Good faith deposits of $3.5 million received on June 28, 1988 are included in Other Liabilities.

Note D Classification of Funds

Funds are generally classified in accordance with classification criteria appropriate for governmental accounting.

However, certain activities of a proprietary and fiduciary nature are combined within the Governmental and other Trust and Agency Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as maintenance and repairs to state facilities.

Note E Investment Valuation

Investments are valued as follows:

Bonds:	
Par	$ 7,232,758,747
Lower of Cost or Par	174,460,697 (a)
Market	237,317,387
	7,644,536,831
Stock:	
Cost	65,155,055
Market	7,308,207,240
	7,373,362,295
Real Estate, Notes or Mortgages:	
Cost Less Principal Payment and Allowance for Losses	536,642,826 (b)
Limited Partnerships, Capital Ventures and Participating Agreements	
Par	440,728,366
Market	36,595,931
	477,324,297
Commercial Paper, Government Agency Holdings, Repurchase Agreements, Certificates of Deposit and Bankers Acceptances:	
Amortized Cost	2,798,278,560
Cost	71,643,110
	2,869,921,670
	$ 18,901,787,919

(a) Includes $45,894,708 in State of Wisconsin general obligation bonds acquired by the Veteran's Mortgage Loan Repayment Fund as set out in 1985 Wisconsin Act 6 to provide for the refunding of general obligation bonds issued for the Veteran's Primary Mortgage Loan Program.

Proceeds received at the time these bonds and interest are paid will be used to pay a portion of the debt service due on general obligation bonds issued for veteran's mortgage loans.

(b) Pursuant to Board action of November 10, 1987, the State of Wisconsin Investment Board adjusted the carrying value of certain mortgage investments to reflect a permanent loss in value. This adjustment was effected by crediting an Allowance for the Mortgage Loan Losses account for $6,272,097, and directly writing down the Real Estate Investment account by $29,556,445.

Note F Securities in Default

Securities with a carrying value of $24,904,276 were in default or classified as uncollectible and/or delinquent as of June 30, 1988.

Note G Pension and Retirement Fund Investments

As of June 30, 1988, Fixed and Variable Pension Fund investments included non-pension fund investments totaling $142,346,113 as follows:

Fixed Pension Fund:	
Accumulated Sick Leave Conversion	$ 12,351,621
Duty Disability Insurance	(4,484,297)
Income Continuation Insurance	47,414,024
	$ 55,281,348
Variable Trust Fund:	
City of Milwaukee Retirement System	87,064,765
Total	$142,346,113

Note H Appropriated Loans

Not included are appropriated loans to other funds and to independent authorities created by the Legislature. Appropriated loans, legally recorded as expenditures, are shown in the following table:

General fund loans to the Wisconsin Housing and Economic Development Authority:	
Wis. Act 9, March 23, 1985 (Chapter 20.490(3)(a))	$ 9,756,000
General Fund Loan to the Lottery Board	
Wis. Act 119, December 7, 1987 (Chapter 20.195(1)(a))	343,000 (a)
	$ 10,099,000

(a) 1987 Wisconsin Act 119 authorized a General Fund appropriation of $5 million transferable to the Lottery Board as a loan to fund initial costs of lottery operations. As of June 30, 1988 $343,000 had been transferred to the Board. An additional $3,725,716 was transferred to the Board in July, August and September of 1988. The total $4,068,716 thus borrowed from the General Fund was repaid in September 30, 1988.

(b) The $150,000 General Fund loan to the Community Development Authority, outstanding on June 30, 1987 was forgiven by 1987 Wisconsin Act 399 which abolished the Community Development Authority and the requirement that the loan be repaid.

Note I Collectability of Asset

The student loans receivable balance of $4,384,177 represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans originally totaled approximately $52 million. We believe that approximately $4.09 million of the amount receivable may be uncollectable based on an analysis of the loan accounts.

Note J Estimated Liability for Income Tax Refunds

In a class action suit, the Wisconsin Court of Appeals held that it was unconstitutional to impose a tax on the gain from the 1980 sale or exchange of a principal residence located in Wisconsin by a former domiciliary who acquired a new residence outside Wisconsin after leaving the state. Liability for the value of rights preserved, subject to final court approval on October 14, 1988, was estimated at $5,451,724. Affected parties have four years in which to make a claim for refund; actual refunds may be higher or lower than the estimate.

Note K Published Budget

The published budget amounts used in Exhibit A-3 are those shown for "General Purpose Revenues" (GPR) under state statute Chapter 20, Appropriations and Budget Management, published September 1988, which includes all statutory budget actions through 1987 Wisconsin Act 422.

The adjustments column reflects statutorily required appropriation adjustments to sum-sufficient and biennial appropriations and appropration changes enacted under the statutory authority of the Legislative Joint Finance Committee.

The State of Wisconsin utilizes a budgetary procedure within the General Fund which treats most federal grant revenues, licenses and fees and revenues for proprietary activities as dedicated for the activities to which they relate. As such, variable budgeting techniques are used and the official state budget includes them only as estimates. These accounts, referred to as Program Revenue Appropriations, are not included in Exhibit A-3. Only those appropriations made from nondedicated General Purpose Revenues are included.

Note L Projected to Actual General Fund Condition

The variance between the published budgeted ending balance and actual unreserved balance at the end of the fiscal year 1987-88 is explained as follows:

	(thousands)	
Budgeted Ending Balance		$ 174,621
Adjustments for Revenue Variance:		
Increase in Taxes	$ 65,614	
Decrease in Departmental Revenues	(22,628)	
Total Increase in Revenues		42,986
Appropriation Adjustments:		
Sum Sufficient for Compensation Reserve	(33,750)	
Unused Compensation Reserve	7,321	
Total Compensation Reserve Adjustments	(26,429)	
Other Sum Sufficient Adjustments	17,865	
Total Sum Sufficient Adjustments		(8,564)
Biennial Adjustments		22,983
Total Appropriation Adjustments		14,419
Other Adjustments:		
Actual Lapse Less Than Budget		(15,389)
Program Revenue Lapse		25
Student Loan Repayments		302
Total Other Adjustments		(15,062)
Unreserved Balance		216,964
Designated For Biennial Reappropriations		22,983
Unreserved Undesignated Balance		$ 193,981

Note M Proceeds Received from G.O. Refunding Bonds of 1988

Debt service fund receipts and disbursements include $416,530,500 proceeds received from G.O. Refunding Bonds of 1988 which were transferred to an Escrow Agent and used to purchase U.S. Government securities sufficient to advance refund $378,840,000 principal amount of G.O. bonds representing all of the callable bonds on seven G.O. issues (1981-A; 1981-B; 1982-A; 1982-C; 1983-B; 1984-B and 1985-A) and a portion of the callable bonds of the 1983-C issue.

The cash flows required to service the new debt over the next 27 years are $23,609,886 less than the cash flows required to service the old debt. The economic gain (difference between the present value of the old debt service requirements and the present value of the new debt service requirement) on the transaction was $23,830,705.

Note N Negative Fund Balance

The negative fund balance of $58,996 on June 30, 1988 represented unreimbursed fourth quarter administrative expenses associated with the Higher Educational Aids Boards' revenue bond student loan program. These expenses were reimbursed by the revenue bond trustee in August 1988.

Financial Section
Supplemental Data

Madison hosts a two-lake canoe race in the summer. Three hundred canoes are entered in the Paddle and Portage for one mile on Lake Mendota plus one mile on Lake Monona. Between the lakes, participants carry their vessels across city streets in the downtown isthmus.

EXHIBIT B-1
COMPARATIVE CONDITION OF THE GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1988 AND PREVIOUS YEARS

	JUNE 30, 1988	JUNE 30, 1987	JUNE 30, 1986
ASSETS			
Cash	$ 520	$ 945	$ 986
Imprest Funds	3,654,861	3,285,161	3,118,735
Investments (Notes E, F & G)	286,743,304	322,624,304	375,469,304
Accounts Receivable			
Due from Localities	3,773,200	3,850,722	8,190,118
Due from Other Funds	108,116	263,073	989,843
Accrued Revenues & Other	435,061,625	426,977,016	394,088,968
Loans Receivable			
Student Loans	4,384,177	4,685,393	5,127,502
Rock County Trust	1,237,709	1,164,900	1,099,250
TOTAL ASSETS	734,963,512	762,851,514	788,084,706
LIABILITIES			
Accounts Payable	208,594,361	246,885,940	206,855,411
Employe Deductions Payable	2,115,624	3,561,675	4,447,867
Due to Other Funds		152,984	55,340
Tax Deposits	17,399,001	19,183,437	12,836,730
Due to Localities	5,435,125	1,012,418	
Federal WIC Program Advance	250,000		
Other Liabilities	3,500,000		
TOTAL LIABILITIES	237,294,111	270,796,454	224,195,348
FUND BALANCE			
Reserves			
Encumbrances & GPR Balances	76,550,718	55,870,295	61,804,883
Program Revenue Balances	196,517,584	195,880,848	214,498,910
Contingent Fund Advances	3,253,500	2,885,500	2,714,500
Student Loans	4,384,177	4,685,393	5,127,501
Total Reserves	280,705,979	259,322,036	284,145,794
Unreserved Balance - Designated	22,982,835		42,670,215
Unreserved Balance - Undesignated	193,980,587	232,733,024	237,073,349
TOTAL FUND BALANCE	497,669,401	492,055,060	563,889,358
TOTAL LIABILITIES AND FUND BALANCES	$ 734,963,512	$ 762,851,514	$ 788,084,706

Total Receipts, State of Wisconsin, 1987-88

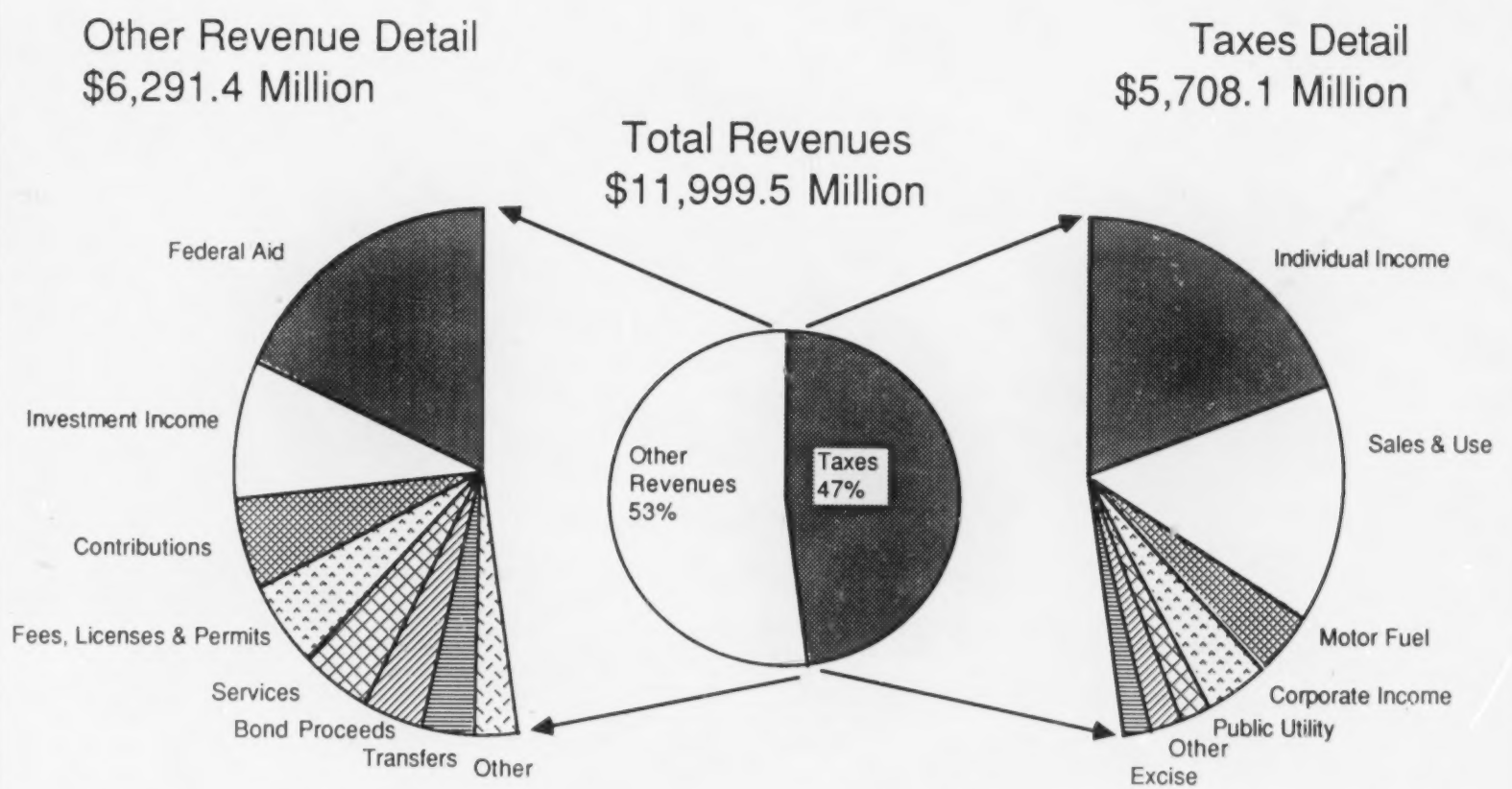


EXHIBIT B-2
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

Type of Receipt	1987-88	1986-87	1985-86
TAX RECEIPTS			
General Purpose Revenue			
Income Taxes			
Individual	$ 2,319,966,974	$ 2,224,052,511	$ 2,239,066,750
Corporation	461,369,036	470,688,750	407,590,170
Total Income Taxes	2,781,336,010	2,694,741,261	2,646,656,920
Sales and Excise Taxes			
General Sales and Use	1,769,062,402	1,651,906,627	1,543,347,307
Cigarette and Tobacco	143,210,677	125,084,759	123,229,184
Tobacco Products	4,072,589	3,998,302	3,899,024
Liquor and Wine	29,055,802	34,720,680	29,989,851
Malt Beverage (Beer)	9,499,438	9,866,980	9,839,840
Total Sales & Excise Taxes	1,954,900,908	1,825,577,348	1,710,305,206
Public Utility Taxes			
Private Light, Heat & Power	85,401,831	89,068,463	86,022,321
Municipal Light, Heat & Power	977,563	1,113,178	1,049,559
Telephone	142,235,335	151,481,573	157,596,814
Pipeline	6,868,078	5,004,078	6,696,771
Electric Cooperative	5,259,748	7,052,632	6,945,318
Freight Line	1,955,669	2,144,907	1,892,142
Conservation & Regulation	148,017	146,357	80,508
Refunds of Interest and Penalty	(6,216)		
Total Public Utility Taxes	242,840,025	256,011,188	262,283,433
Inheritance, Estate & Gift Taxes			
Inheritance and Estate	94,299,114	82,135,262	71,659,008
Gift	3,786,939	3,469,026	3,585,072
Total Death & Gift Taxes	98,086,053	85,604,288	75,244,080
Miscellaneous Taxes			
Insurance Companies (Premiums)	71,804,570	67,049,850	59,604,751
Lawsuits (Courts)	6,727,834	6,941,124	6,500,738
Real Estate Transfer Fee	17,163,636	18,194,806	14,249,819
Other	805,602	826,431	685,480
Total Miscellaneous Taxes	96,501,642	93,012,211	81,040,788
TOTAL GPR TAX RECEIPTS	5,173,664,638	4,954,946,296	4,775,530,427
Program Tax Receipts			
Fire Dues	6,609,600	6,807,408	6,112,098
Boxing Clubs (90%)	7,967	12,004	5,667
Occupational Mink	4,740	5,161	5,315
County Sales Tax Administration	434,649	85,239	
Miscellaneous Refunds	(1,535)		
TOTAL PROGRAM TAX RECEIPTS	7,055,421	6,909,812	6,123,080
TOTAL - GENERAL FUND TAX RECEIPTS	$ 5,180,720,059	$ 4,961,856,108	$ 4,781,653,507

EXHIBIT B-2 (continued)
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

	1987-88	1986-87	1985-86
Type of Receipt:			
Transportation Fund			
Motor Fuel Tax	$ 490,393,331	$ 417,384,035	$ 388,504,472
Air-Carrier	5,501,373	3,559,815	3,120,290
Railroad	5,391,141	5,334,222	4,880,327
Aviation Fuel	929,560	1,143,123	1,018,652
County Wheel Tax			20,500
Mediation Fund	4,440	3,492	5,007
Investment and Local Impact		91,036	111,695
Conservation Fund			
2/10 Mill Forestry Property Tax	24,365,743	24,078,452	24,519,953
Forest Crop Taxes	834,181	934,478	666,066
TOTAL STATE TAX RECEIPTS	5,708,139,828	5,414,384,761	5,204,500,469
Federal Aid	2,137,314,285	2,105,167,430	2,072,198,546
Fees	404,704,415	383,843,356	352,290,976
Licenses and Permits	237,905,168	220,964,349	226,929,052
Services General	512,285,688	476,163,704	453,001,718
Contributions	659,493,196	1,260,645,131	1,925,104,186
Sale of Products	119,267,371	111,424,047	107,891,333
Investment Income	1,083,013,282	2,257,766,474	3,159,736,445
Gifts and Grants	96,078,842	100,006,411	73,795,046
Proceeds from Sale of Bonds	489,816,276	242,844,000	40,992,916
Other Receipts	162,747,578	274,370,082	173,547,015
TOTAL DEPARTMENTAL RECEIPTS	5,902,626,102	7,433,194,984	8,585,487,233
UTILITY TAX REBATE		(28,237,698)	
TRANSFERS	388,694,885	375,520,854	388,984,486
TOTAL RECEIPTS	$ 11,999,460,815	$ 13,194,862,901	$ 14,178,972,188

EXHIBIT B-3

SUMMARY OF 1986-87 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/86						6/30/87	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 3,313,687	$ 31,774,712		$ 24,460,469	$ 5,582,987	$ 1,456,661	$ 785,322	$ 2,802,959
PR	8,893,909		$ 36,193,049	37,150,746				7,936,212
PR - FED	815,349		26,904,383	2,950,704		23,772,786		996,242
Segregated Funds	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,689
Segregated Funds - FED								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
EDUCATION								
General Fund - GPR	2,724,446	1,908,921,883		622,342,394	41,966,490	1,232,626,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,692,457	2,053,368	9,257,626		103,232,168
PR - FED	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		(509,567)
Segregated Funds	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
Segregated Funds - FED								
TOTAL	243,184,745	1,912,562,183	1,180,210,209	1,565,850,700	132,732,285	1,393,567,228	11,708,528	232,098,398
ENVIRONMENTAL RESOURCES								
General Fund - GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,001,218
PR - FED	299,703		15,386,315	10,183,045		2,121,652		3,381,321
Segregated Funds	280,415,958	(23,456,837)	727,261,941	456,394,637	3,684,461	295,384,200		228,757,764
Segregated Funds - FED	(3,631,726)		225,828,199	155,591,191	3,025,334	66,044,170		(2,464,223)
TOTAL	305,717,542	95,821,236	972,589,253	663,866,602	7,906,795	432,736,713	13,103,358	256,514,563
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	18,077,121	1,399,684,239		266,067,120	810,916,276	310,593,026	7,157,712	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,568,326
PR - FED	11,778,100		1,402,980,214	148,487,084	1,161,256,661	105,725,742		(711,174)
Segregated Funds	440,493,171	134,089	190,314,616	151,770,315	5,801,626	159,000		473,210,936
Segregated Funds - FED								
TOTAL	479,399,064	1,399,818,328	1,941,858,224	803,788,135	2,080,511,204	429,523,252	7,157,712	500,095,314
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,316,602	104,841,409		93,666,143	10,850,076	216	893,730	747,847
PR	(7,422,298)		58,387,957	59,496,261			24,747	(8,555,349)
PR - FED	38,561,234		28,042,283	3,581,696	2,229,659	2,335,902		58,456,261
Segregated Funds	13,377,447,636	805,400	3,070,276,079	898,454,288	1,827,222	29,519		15,548,218,087
Segregated Funds - FED								
TOTAL	13,409,903,175	105,646,809	3,156,706,320	1,055,198,388	$ 14,906,956	$ 2,365,637	918,477	15,598,866,846
JUDICIAL								
General Fund - GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR - FED			947	947				
Segregated Funds	1,148,765		348,551	334,406				1,162,910
Segregated Funds - FED								
TOTAL	$ 1,387,103	$ 34,135,791	$ 1,391,031	$ 35,306,769			$ 82,898	$ 1,524,258

EXHIBIT B-3

SUMMARY OF 1987-88 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/87						6/30/88	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 2,802,959	$ 34,525,344		$ 25,968,800	$ 3,213,623	$ 1,520,552	$ 502,517	$ 6,122,810
PR	7,936,212		$ 43,668,796	40,814,612				10,790,396
PR - FED	996,242		23,205,565	3,126,732		20,065,005		1,010,071
Segregated Funds	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
Segregated Funds - FED								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
EDUCATION								
General Fund - GPR	3,002,572	2,274,116,469		664,011,620	44,728,657	1,559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR - FED	(509,567)		463,068,194	222,228,820	92,603,724	153,906,418		(6,180,337)
Segregated Funds	126,000,069	3,368,400	25,758,085	7,636,903		13,943,174		133,546,477
Segregated Funds - FED								
TOTAL	231,725,242	2,277,484,869	1,269,750,057	1,650,874,454	139,857,090	1,737,503,016	7,445,651	243,279,956
ENVIRONMENTAL RESOURCES								
General Fund - GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR - FED	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
Segregated Funds	229,177,556	(10,617,274)	814,370,206	465,048,840	5,547,901	277,652,999		284,680,748
Segregated Funds - FED	(2,464,223)		216,170,610	159,149,460	1,540,201	54,478,492		(1,461,765)
TOTAL	256,934,355	112,841,169	1,048,695,880	678,093,969	7,668,983	414,808,048	642,582	317,257,822
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	23,027,226	1,395,297,648		276,667,686	783,276,870	311,334,192	9,232,468	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		(3,099,813)
PR - FED	(723,745)		1,413,935,896	154,346,629	1,161,935,708	110,236,944		(13,307,129)
Segregated Funds	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
Segregated Funds - FED								
TOTAL	500,070,443	1,396,099,448	1,897,798,321	810,721,951	2,028,534,121	435,528,597	9,232,468	509,951,076
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	747,847	100,365,986		97,242,947	1,651,781	100,000	947,729	1,171,375
PR	(6,635,895)		72,820,612	69,086,804		308,929	24,913	(3,235,928)
PR - FED	58,468,832		11,222,733	9,101,949	479,865	1,617,440		58,492,312
Segregated Funds	15,548,199,732	862,000	1,564,013,399	681,780,754	27,566	100,000		16,431,166,810
Segregated Funds - FED								
TOTAL	15,600,780,516	101,227,986	1,648,056,744	857,212,454	$ 2,159,213	$ 2,126,369	972,641	16,487,594,569
JUDICIAL								
General Fund - GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR - FED			599	1,966				(1,368)
Segregated Funds	1,162,910		92,581	340,527				914,964
Segregated Funds - FED								
TOTAL	$ 1,524,258	$ 36,098,324	$ 1,175,126	$ 37,418,810			$ 33,982	$ 1,344,916

EXHIBIT B-3 (continued)

SUMMARY OF 1986-87 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/86						6/30/87	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 2,400	$ 27,288,889		$ 27,126,398			$ 161,292	$ 3,598
PR	545,101		$ 395,670	285,681				655,090
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
GENERAL APPROPRIATIONS								
General Fund - GPR	8,996,103	1,473,343,866		46,732,239	$ 141,230,539	$ 1,292,924,156	1,054,324	398,711
PR	24,561,845		43,587,370	43,031,565				25,117,650
PR - FED								
Segregated Funds	1,019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1,172,989,859
Segregated Funds - FED								
TOTAL	1,053,164,676	1,491,877,215	559,159,807	469,467,609	141,230,539	1,293,943,005	1,054,324	1,198,506,220
BUILDING PROGRAMS								
Building Trust - SEG	10,651,864		2,237,763	2,722,423				10,167,204
Capital Improvement - SEG	68,911,396		254,264,945	159,595,016		65,204,249		98,377,076
TOTAL	79,563,260		256,502,708	162,317,439		65,204,249		108,544,280
TOTAL - ALL FUNCTIONS								
General Fund - GPR	61,804,882	5,099,268,861		1,151,725,822	1,011,743,367	2,906,787,095	34,947,163	55,870,294
PR	160,546,449		1,212,097,592	1,111,458,411	104,590,009	22,303,109	24,747	134,267,764
PR - FED	53,952,459		1,904,152,564	372,330,936	1,252,198,746	271,962,257		61,613,083
Segregated Funds	15,407,461,202		4,845,567,250	2,057,594,328	30,535,894	383,890,479		17,781,007,750
Segregated Funds - FED	(3,631,726)		225,828,198	155,591,190	3,025,333	66,044,170		(2,464,222)
TOTAL	$15,680,133,268	$ 5,099,268,861	$ 8,187,645,605	$ 4,848,700,690	$ 2,402,093,352	$ 3,650,987,112	$ 34,971,910	$ 18,030,294,669

Grand Total Exhibit B-3

Adjustment of GPR Appropriations to Revenue Basis

Adjustment for Accounts Reclassified as Assets/Liabilities

Adjustments for Surplus and Reserves not Included in Accounts

Lapsed Appropriations

Rounding Variances

GRAND TOTAL EXHIBIT A-4

EXHIBIT B-3 (continued)

SUMMARY OF 1987-88 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/87						6/30/88	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 3,598	$ 31,020,689		$ 31,022,886			$ 223	$ 1,179
PR	655,090		$ 398,477	444,268				609,299
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
GENERAL APPROPRIATIONS								
General Fund - GPR	398,711	1,290,997,642		44,078,392	$ 136,819,323	$ 1,110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR - FED								
Segregated Funds	1,172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1,060,861,136
Segregated Funds - FED								
TOTAL	1,196,586,766	1,296,164,016	681,833,861	832,772,105	136,819,323	1,111,333,694	300,585	1,093,358,938
BUILDING PROGRAMS								
Building Trust - SEG	10,167,204		(1,548,333)	2,034,610				6,584,261
Capital Improvement - SEG	98,377,076		86,741,226	95,423,390		74,644,057		15,050,855
TOTAL	108,544,280		85,192,893	97,458,000		74,644,057		21,635,116
TOTAL - ALL FUNCTIONS								
General Fund - GPR	55,870,294	5,285,880,544		1,213,615,862	970,254,717	3,062,223,805	19,105,736	76,550,717
PR	134,267,764		1,257,781,290	1,132,715,000	80,609,067	24,565,651	24,913	154,134,422
PR - FED	61,613,083		1,923,869,586	399,482,526	1,255,019,296	288,597,685		42,383,161
Segregated Funds	17,781,007,750		3,351,833,340	2,162,295,697	37,902,077	375,549,579		18,557,093,735
Segregated Funds - FED	(2,464,222)		216,170,610	159,149,459	1,540,200	54,478,492		(1,461,765)
TOTAL	$18,030,294,669	$ 5,285,880,544	$ 6,749,654,827	$ 5,067,258,546	$ 2,345,325,359	$ 3,805,415,214	$ 19,130,649	$ 18,828,700,272
	18,030,294,669		12,035,535,371		11,217,999,119		19,130,649	18,828,700,272
			(35,201,467)					(35,201,467)
			(873,093)		(877,820)			4,727
	259,558,881							259,558,881
							(19,130,649)	19,130,649
			4		5		0	(1)
	$ 18,289,853,550		$ 11,999,460,815		$ 11,217,121,304	$	0	$ 19,072,193,061

Total Disbursements by Fund, State of Wisconsin, 1987-88

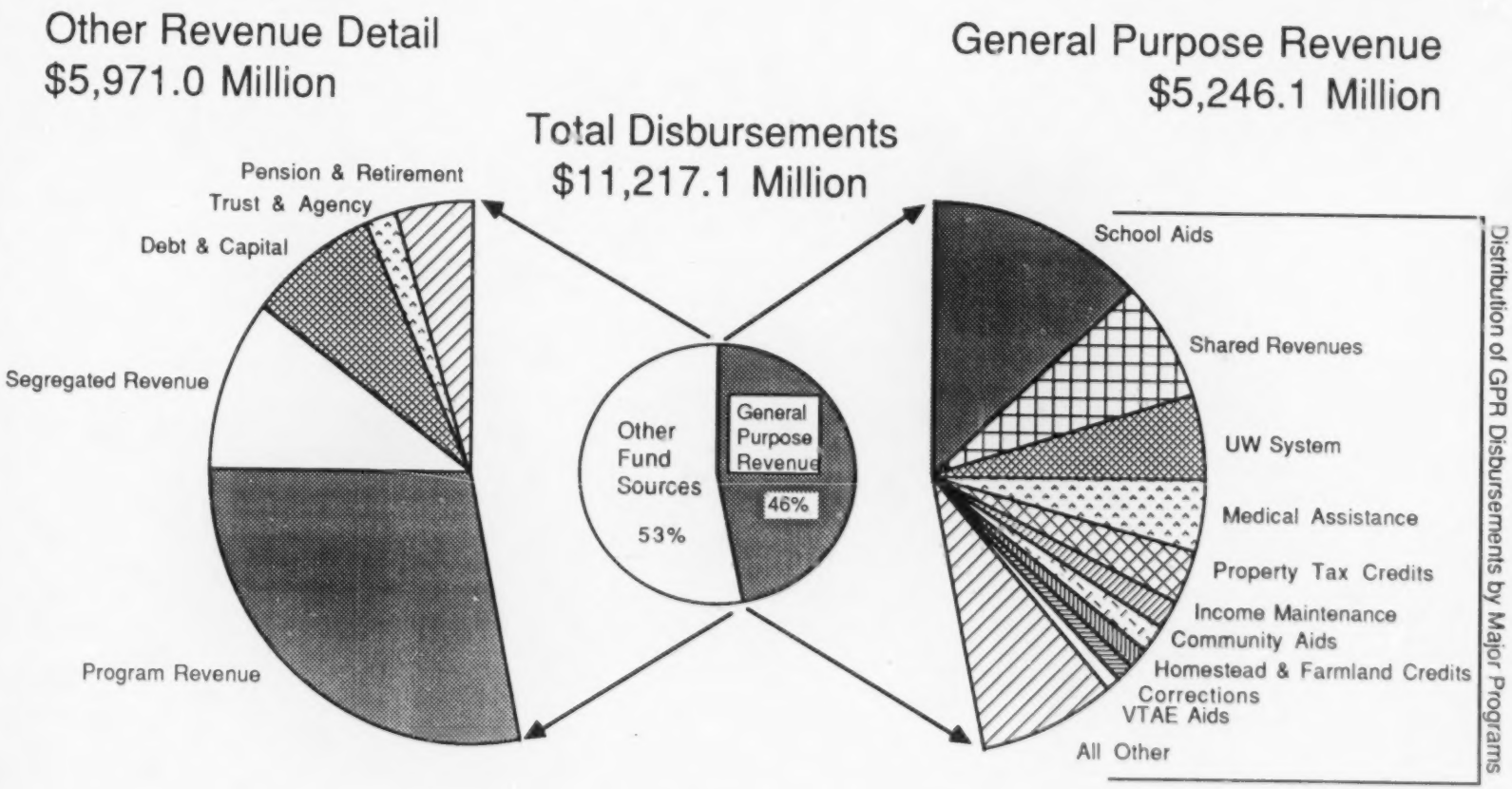


EXHIBIT B-4
STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1987-88	1986-87
Opening Balance (Cash)	$30,075,885	$38,312,638
Revenues		
User Fees (Licenses, Registrations)	46,064,962(A)	41,647,003
Forestry Mill Tax	24,365,743(B)	24,078,452
Severance Tax	834,181(C)	934,478
Motorboat Gas Tax Formula	3,989,900(D)	
Other Receipts (Sales, Services)	7,768,694(E)	7,225,967
Federal Aids	11,142,328(F)	9,121,111
Total Revenues	94,165,808	83,007,011
Expenditures		
Resource Management		
State Funds	47,171,345	46,948,960
Federal Funds	7,869,477	7,495,403
Environmental Standards		
State Funds	439,709	
Federal Funds		
Enforcement		
State Funds	9,662,596	9,225,542
Federal Funds	1,030,179	885,974
Local Support		
State Funds	7,005,042	5,496,438
Federal Funds	895,639	1,466,244
Administrative Services		
State Funds	16,664,786	16,548,314
Federal Funds	840,459	948,666
Other Activities		
State Funds	275,844	2,228,223
Total Expenditures	91,855,076(G)	91,243,764
FUND BALANCE	32,386,617	30,075,885
RESERVE FOR ENCUMBRANCES	10,447,457	8,126,962
UNRESERVED BALANCE	$21,938,960	$21,948,924

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program.

(A) The increase in User Fees is due mainly to an increase in fishing, hunting, and park sticker and camping fees. Hunting license fee increases were effective September 1, 1987, while fishing license and park sticker and camping fee increases went into effect January 1, 1988.

(B) The increase is due to a 1.08% increase in the state equalized property valuation.

(C) The decrease is due to fewer penalties imposed upon landowners who harvested less wood products from land enrolled in the Forest Cropland or Managed Forest Land Programs.

(D) This revenue increase to the Conservation Fund is the result of new legislation enacted in the 1987 Wisconsin Act 27, which created a formula for the purpose of using state gas tax funds for Conservation and Environmental purposes. The basis of the formula is total motorboats registered as of January 1 of each year.

(E) The increase is due in part to the proceeds from the sale of the DNR airplane fleet to the Department of Administration, and increases in other product sales.

(F) The increase in Federal Revenue is due in part to increased federal grants, and not having to transfer Conservation Fund federal revenue to the General Fund as was mandated last fiscal year.

(G) The expenditure increase is due mainly to the ongoing cost of operations in existing programs which includes a salary plan increase of approximately 2.1% for 1987-88, and new or expanded programs approved by the Legislature, such as: Lakes-River Management Program; Aids in Lieu of Taxes Payments; Local Park Aids; and Recreation Boating Facility Aids Program.

EXHIBIT B-5
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1987-88		1986-87	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	$ 211,802,923	$ (20,444,386)	$ 253,686,456	$ (19,868,230)
Receipts				
Motor Fuel Taxes (A)	490,393,331		417,384,035	
Vehicle Registration (B)	153,113,005		147,777,292	
Drivers License Fees	14,751,623		13,832,250	
Motor Carrier Fees	2,721,553		2,634,940	
Other Motor Vehicle Fees	6,361,939		4,819,815	
Overweight/Oversize Permits	1,713,982		1,400,478	
Investment Earnings	10,556,762		10,088,281	
Aeronautical Taxes and Fees	6,770,021		5,010,410	
Rail Property Taxes	5,391,141		5,334,222	
Dealers' Licenses	648,122		636,288	
Transportation Commission Assessments	309,993		354,326	
Miscellaneous	2,914,388	239,788	1,825,672	163,051
Service Center Operations		6,459,490		6,009,961
Highway Assistance - Federal		179,719,380		183,576,680
Highway Assistance - Local		19,170,929		26,343,169
Highway Program Operations - Federal		1,685,651		1,785,470
Airport Assistance - Federal		14,919,852		21,069,617
Airport Assistance - Local		2,669,908		4,377,946
Railroad Assistance - Federal		547,913		895,120
Railroad Assistance - Local		515,626		1,112,993
Transit Assistance - Federal		2,290,033		3,125,375
Transit Assistance - Local		331,266		283,323
Administrative Facilities - Revenue Bonds (C)				2,467,656
General Administration and Planning - Federal		4,735,304		5,197,300
General Administration and Planning - Local		186,481		114,598
Hwy. Safety & Enforcement Assessments - Fed.		882,922		1,057,525
Total Receipts	695,645,860	234,354,543	611,098,009	257,579,784
TOTAL AVAILABLE	907,448,783	213,910,157	864,784,465	237,711,554
Disbursements				
Local Assistance				
Highway Aids	198,931,446		186,974,778	
Bridge and Highway Improvement (D)	6,245,782	44,995,842	14,463,186	63,189,967
Mass Transit (D)	45,293,657	2,017,558	42,965,526	2,203,467
Railroads (D)	2,472,240	746,225	11,844,419	2,429,598
Driver Training (D)	3,107,212		3,206,144	
Recreational Facilities	2,145,333		3,801,561	
Local Airport Development (D)	4,022,370	17,482,802	3,373,731	22,824,111
Highway Safety (D)		882,922		1,057,525
Air Passenger Service	15,000		15,000	
Total Local Assistance	262,233,040	66,125,349	266,644,345	91,704,668
Aids to Individuals and Organizations				
Wisconsin Development Fund	1,368,082	525,503		
Railroad Crossings (D)	2,585,782	1,211,262	2,417,508	2,347,755
Harbor Assistance Aids (D)	1,196,255		1,173,393	
Elderly and Handicapped (D)	594,229	533,772	797,057	1,055,635
Total Aids to Individuals and Organizations	$ 5,744,348	$ 2,270,537	$ 4,387,958	$ 3,403,390

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. The Department of Transportation is the major agency within the fund although several programs within other state agencies derive revenues from the fund. Transportation facilities and major highway projects are also funded with Revenue Bonds.

(A) Effective April 1, 1987 motor fuel tax increased from $.175 to $.180 per gallon; on August 1, 1987 motor fuel tax increased from $.180 to $.200 per gallon; and effective April 1, 1988 motor fuel tax increased from $.200 to $.209 per gallon.

(B) Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those funds not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 1986-87 $17.4 million was retained by the Trustee and in FY 1987-88 $16.3 million was retained by the Trustee.

EXHIBIT B-5 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1987-88		1986-87	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
State Operations				
Highway Improvements (D,E)	$ 101,726,671	$ 147,897,175	$ 104,062,236	$ 145,456,582
Highway Maintenance	114,133,141	261,350	101,993,875	590,179
Highway Traffic Operations	15,397,291	27,555	14,788,692	22,704
Highway Program Operations	10,926,206	1,707,088	9,892,479	1,797,699
Traffic Enforcement & Inspection	27,771,705	852,723	29,596,864	793,000
Motorcycle Safety (D)	175,889		145,375	
General Administration & Planning	30,665,318	3,869,159	29,523,035	3,401,199
Transportation Commission	862,033		797,468	
Vehicle Registration & Drivers Licensing	43,892,931	316,477	40,303,939	653,419
Vehicle Inspection & Maintenance	8,070,249		8,815,015	
Debt Repayment & Interest	23,197,289		23,757,526	
Service Centers		4,902,621		7,720,280
Administrative Facilities (C)				2,467,656
Miscellaneous (D)	322,941	39,347	758,235	145,164
Total State Operations	377,141,664	159,873,495	364,434,739	163,047,882
Transfer to Conservation Fund (F)	3,989,900			
Transfer to the General Fund (G)			17,514,500	
Total Disbursements	649,108,952	228,269,381	652,981,542	258,155,940
Fund Balance	258,339,831	$ (14,359,224)	211,802,923	$ (20,444,386)
Reserves For Continuing Appropriation Balances				
Local Highway Aids	1,028,651		1,017,955	
Mass Transit Aids	4,461,279		3,909,623	
Wisconsin Development Fund	1,631,918			
Railroad Continuation & Facility Acquisition	8,362,687		6,688,452	
Elderly & Handicapped Transit Aids	836,143		820,373	
Railroad Crossing Repair Aids	285,763		106,942	
Air Passenger SVC Assistance Aids			75,000	
Highway Improvement	114,743,548		104,311,326	
Highway Maintenance	35,197,809		40,374,131	
Highway Traffic Operations	1,336,017		1,824,581	
Highway Program Operations	382,096		243,998	
Airport Improvements	3,847,734		4,109,405	
Recreational Facilities Aids	2,085,686		2,837,973	
Water Resource Management	31,225		115,922	
Harbor Assistance Aids	959,237		1,555,492	
Lake Michigan Ferry Assistance			1,600,000	
Driver Education	83,863		1,335	
Veterans Memorial Grant	600,000			
Wisconsin Conservation Corps	125,836		5,912	
General Operations & Miscellaneous	6,316,206		5,064,110	
Total Reserves	182,315,698		174,662,530	
UNRESERVED BALANCE	$ 76,024,133		$ 37,140,393	

(C) Beginning in FY 1987-88 administrative facilities financed with Revenue Bond proceeds are disclosed in the footnotes to the Statement of Operations and Condition as are highway improvements. In FY 1987-88 administrative facilities of $1,912,464 were financed with Revenue Bond proceeds.

(D) FY 1986-87 disbursement amounts were restated to reflect a correction of component appropriation classification assignments (Local Assistance, Aids to Individuals and Organizations, and State Operations).

(E) Does not include highway improvements of $39,412,550 in FY 1986-87 and $44,196,509 in FY 1987-88, which were financed with Revenue Bond proceeds.

(F) Chapter 20, 1987 Wisconsin Act 27 provides for an annual transfer from the Transportation Fund to the Conservation Fund of an amount equal to the estimated motorboat gas tax payment.

(G) Chapter 20, 1985 Wisconsin Act 120 provided for the Fiscal Year 1986-87 transfer of $17,514,500 from the Transportation Fund to the General Fund.

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS RECEIPTS

Total Univ. of Wis. System 1986-87	Total Univ. of Wis. System 1987-88	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
$ 282,561,304	$ 302,548,342	+ 7.1	Tuition and Fees	$ 302,548,342	$
11,691,557	8,375,657	−28.4	Federal Appropriations	8,375,657	
595,094,994	632,149,788	+ 6.2	State Appropriations	632,149,788	
238,845,457	253,552,970	+ 6.2	Federal Government Grants and Contracts	48,761,062	204,791,908
75,040,183	78,851,825	+ 5.1	State, Local and Private Grants and Contracts	2,912,533	75,939,292
6,788,057	7,125,019	+ 5.0	Endowment Income		7,125,019
67,455,189*	79,252,793	+17.5	Educational and Other Sources	79,252,793	
169,021,743*	177,855,696	+ 5.2	Sales and Services of Auxiliary Enterprises	177,855,696	
132,146,431	150,160,057	+13.6	Sales and Services of Hospitals	150,160,057	
$ 1,578,644,915	$ 1,689,872,147	+ 7.0	TOTAL CURRENT FUNDS RECEIPTS	$ 1,402,015,928	$ 287,856,219

*Restated to reflect changes in budget activity codes.

Source of Funds Spent: 1987-88

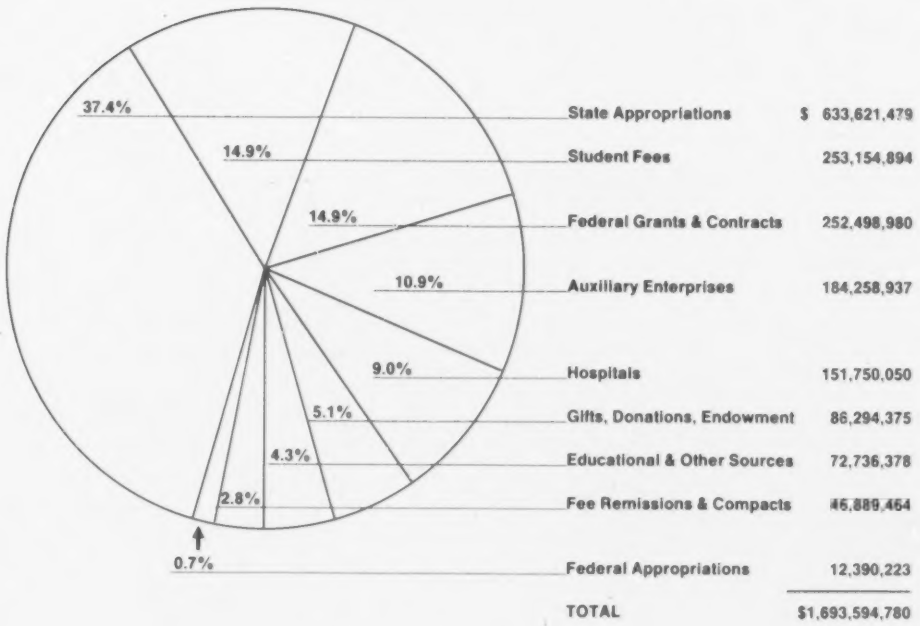


EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS DISBURSEMENTS

Total Univ. of Wis. System 1986-87	Total Univ. of Wis. System 1987-88	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
			Educational and General		
$ 477,110,586	$ 507,034,448	+ 6.3	Instruction	$ 490,799,947	$ 16,234,501
252,686,407	268,766,579	+ 6.4	Research	84,028,202	184,738,377
97,807,582	104,100,658	+ 6.4	Public Service	87,908,997	16,191,661
63,189,193	65,980,255	+ 4.4	Libraries, Learning Resources and Media	64,642,559	1,337,696
7,526,057	8,062,184	+ 7.1	Farm Operations	8,062,184	
45,165,486*	49,572,830	+ 9.8	Student Services	46,284,732	3,288,098
67,002,055	72,421,330	+ 8.1	General Operations and Services	70,541,676	1,879,654
111,451,299	112,957,872	+ 1.4	Operation and Maintenance of Plant	112,749,864	208,008
101,550,297	103,838,337	+ 2.3	Scholarships and Fellowships	41,618,391	62,219,946
1,223,488,962	1,292,734,493	+ 5.7	Total Educational and General	1,006,636,552	286,097,941
174,191,091*	179,678,007	+ 3.1	Auxiliary Enterprises	178,990,973	687,034
141,982,787	152,857,952	+ 7.7	Hospitals	152,650,784	207,168
			Mandatory Transfers		
54,419,401	56,546,006	+ 3.9	Debt Service on Academic Facilities	55,681,930	864,076
8,008,735	7,799,077	− 2.6	Debt Service on Auxiliary Operations	7,799,077	
3,603,837	3,572,278	− 0.9	Debt Service on Hospital Facilities	3,572,278	
327,771	406,967	+24.2	Student Loan Matching	406,967	
66,359,744	68,324,328	+ 3.0	Total Mandatory Transfers	67,460,252	864,076
$ 1,606,022,584	$ 1,693,594,780	+ 5.5	TOTAL DISBURSEMENTS	$ 1,405,738,561	$ 287,856,219

*Restated to reflect changes in budget activity codes.

How Funds Were Spent: A Functional Breakdown of 1987-88 Disbursements

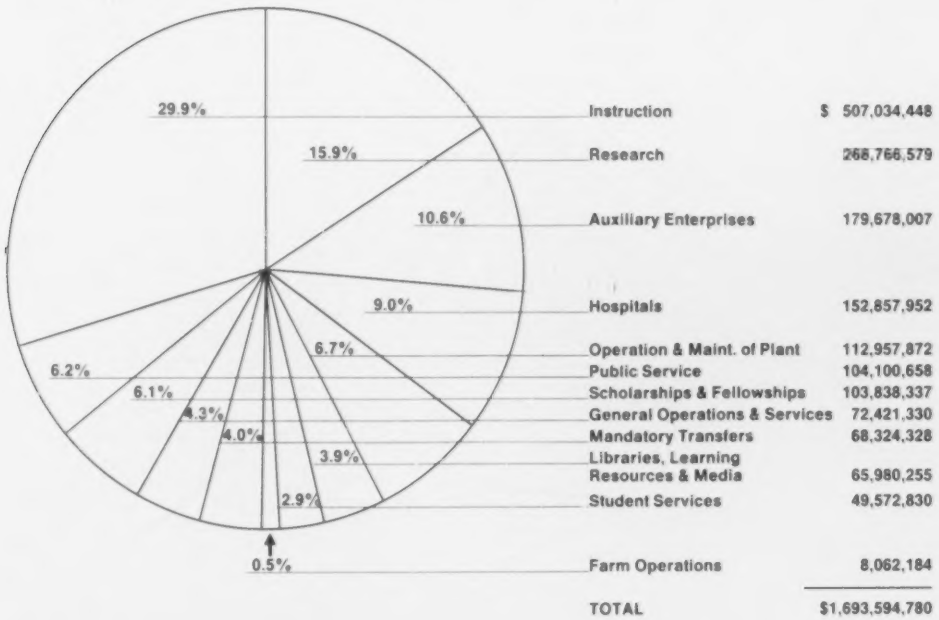


EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF ASSETS AND LIABILITIES
September 30, 1987

	September 30, 1987			September 30, 1986
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ASSETS				
Cash:				
U.S. Treasury Trust Fund	$ 333,298,399		$ 333,298,399	$ 138,798,808
In Bank	302,078		302,078	449,046
Interest Payment Account		$ 4,148,846	4,148,846	12,914
Amounts Receivable From:				
Reimbursable Employers	1,035,705		1,035,705	1,346,656
Other States	447,628		447,628	817,021
Employers (B)	111,336,488		111,336,488	127,228,992
Claimants (Benefit Overpayments)	5,618,307		5,618,307	6,306,745
Special Assessments (D)		567,719	567,719	2,250,548
U.S. Treasury as Interest	6,292,725		6,292,725	341,592
Buildings Constructed with Reed Act Funds	429,387		429,387	487,100
Due from Reserve Fund				679,350
Due from State of Wisconsin		437,715	437,715	
Due from Federal Debt Fund	1,814,151		1,814,151	
Total Assets	460,574,868	5,154,280	465,729,148	278,718,772
LIABILITIES				
Cash Overdrafts in Checking Account	3,965,186		3,965,186	2,375,553
Benefits Payable to Claimants (C)	4,808,305		4,808,305	3,167,520
Employer Overpayments Not Refunded	1,520,555		1,520,555	1,731,131
Amounts Due Employers & Federal Government (Benefit Overpayments)	1,521,437		1,521,437	1,718,224
Amounts Due Other States	840,675		840,675	745,555
Advances from Federal Government	599,108		599,108	1,042,446
Federal Funds Provided Under Reed Act	446,578		446,578	487,100
Accrued Interest Payable		20,964,726	20,964,726	42,826,557
Loans from Federal Unemployment Trust Fund (A)				126,664,000
Due to Federal Debt Fund				679,350
Due to Other Funds				216,388
Due to State of Wisconsin	295,421		295,421	
Due to Reserve Fund		1,814,151	1,814,151	
Total Liabilities	13,997,265	22,778,877	36,776,142	181,653,824
FUND BALANCE	446,577,603	(17,624,597)	428,953,006	97,064,948
TOTAL LIABILITIES AND FUND BALANCE	$ 460,574,868	$ 5,154,280	$ 465,729,148	$ 278,718,772

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employes. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

(A) Beginning in 1982, the amounts needed to pay benefit claims exceeded the amount of the Fund's Reserve balance. To continue to pay benefit claims, the Fund had to borrow from the federal government under Title XII of the Social Security Act. The last of these loans was repaid in December, 1986.

The Legislature provided for the payment of interest on the loans through special assessments against employers. Interest outstanding on September 30, 1987 amounts to $20,964,726. This represents payment deferrals from 1984 and 1985 which will be paid off over the next two years.

(B) Except for third quarter and delinquent contributions, employer contributions are recorded as revenue when received. Most of the third quarter contributions are based on subsequent cash receipts. Delinquent contributions and a small portion of the estimated third quarter contributions are based on reported or estimated employer information rather than cash receipts.

(C) Benefit claims not filed and benefit claims which have been filed by individual claimants but which have not yet been completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

(D) Prior to fiscal year 1985-86, money received from employers as interest and penalty payments and amounts established as interest and penalty receivable from employers were credited to the Federal Debt Fund. Because the law no longer requires this money be used only to pay interest on outstanding federal debt, the October 1, 1985 interest and penalty cash and receivable balance of $5,713,178 was deducted from the Federal Debt Fund balance.

EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF CHANGES IN FUND BALANCE
September 30, 1987

	September 30, 1987			September 30, 1986
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ADDITIONS				
Employer Contributions	$ 635,542,224		$ 635,542,224	$ 648,785,669
Benefit Reimbursements	18,420,757		18,420,757	20,215,075
Reimbursement from Federal Government	24,978,221		24,978,221	12,605,570
Special Assessments from Employers		$ 23,851,874	23,851,874	35,229,595
Interest from U.S. Treasury	11,732,557		11,732,557	341,592
Forfeitures and Other	1,340,200		1,340,200	1,591,743
Total Additions	692,013,959	23,851,874	715,865,833	718,769,244
DEDUCTIONS				
Benefits Paid:				
Chargeable to Taxable Employers	313,082,357		313,082,357	348,702,241
On behalf of Governmental Units	15,435,358		15,435,358	15,696,766
On behalf of Electing Nonprofit Organizations	2,998,402		2,998,402	4,426,178
On behalf of United States Government	24,978,220		24,978,220	12,605,570
Other Benefits	7,484,718		7,484,718	6,075,759
Allowance for Doubtful Collections:				
Delinquent Employer Contributions	17,110,053		17,110,053	5,040,677
Benefit Overpayments to Claimants	1,295,506		1,295,506	358,136
Special Assessments Against Employers		1,592,726	1,592,726	87,758
Interest on Federal Funds Borrowed				11,970,309
Other	435		435	398
Total Deductions	382,385,049	1,592,726	383,977,775	404,963,792
Increase (Decrease) in Fund Balance	309,628,910	22,259,148	331,888,058	313,805,452
Fund Balance at October 1, 1986	263,612,693	(166,547,745)	97,064,948	(211,027,326)
Prior Period Adjustment (D)				(5,713,178)
Interfund Transfers:				
Repayment of Federal Loans	(126,664,000)	126,664,000		
FUND BALANCE at September 30, 1987	$ 446,577,603	$ (17,624,597)	$ 428,953,006	$ 97,064,948

EXHIBIT B-8
WISCONSIN RETIREMENT SYSTEM
ACTUARIAL STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 1987

	12/31/87	12/31/86	Increase (Decrease)
Assets and Employer Obligations:			
Net Assets:			
Cash, Investments & Receivables			
Less: Payables & Suspense Items			
Fixed Division	$ 11,005,069,679	$ 9,376,597,611	$ 1,428,472,068
Variable Division	2,024,134,453	2,072,292,313	(48,157,860)
Totals	13,029,204,132	11,648,889,924	1,380,314,208
Obligations of Employers			
Unfunded Accrued Liability	1,329,689,143	1,285,070,728	44,618,415
TOTAL ASSETS	14,358,893,275	12,933,960,652	1,424,932,623
Reserves and Surplus:			
Reserves			
Actuarial Present Value of Projected Benefits Payable to Terminated Vested Participants and Active Members:			
Member Normal Contributions	4,197,975,155	3,740,325,833	457,649,322
Member Additional Contributions	117,231,489	114,256,082	2,975,407
Employer Contributions	5,686,524,587	5,267,699,017	418,825,570
TOTAL CONTRIBUTIONS	10,001,731,231	9,122,280,932	879,450,299
Actuarial Present Value of Projected Benefits Payable to Current Retirees and Beneficiaries:			
Fixed Annuities	3,576,760,841	3,004,866,571	571,894,270
Variable Annuities	584,196,028	498,590,683	85,605,345
TOTAL ANNUITIES	4,160,956,869	3,503,457,254	657,499,615
Special Death Benefit Reserve	527,479	473,116	54,363
TOTAL RESERVES	14,163,215,579	12,626,211,302	1,537,004,277
Surplus			
Fixed Annuity Reserve Surplus	247,213,754	251,201,160	(3,987,406)
Variable Annuity Reserve Surplus	(30,062,517)	39,944,742	(70,007,259)
Undistributed Earnings-Fixed Fund	(12,210,414)	15,827,926	(28,038,340)
Undistributed Earnings-Variable Fund	(9,263,127)	775,522	(10,038,649)
TOTAL SURPLUS	195,677,696	307,749,350	(112,071,654)
TOTAL RESERVE AND SURPLUS	$ 14,358,893,275	$12,933,960,652	$ 1,424,932,623

The accompanying notes are an integral part of this statement.

Notes to Exhibit B-8, Wisconsin Retirement System

All eligible State of Wisconsin employes participate in the Wisconsin Retirement System ("System"), a cost-sharing multiple-employer public employe retirement system (PERS). The payroll for employes covered by the system for the year ended December 31, 1987 was $1,413,160,444.

All permanent employes expected to work over 600 hours a year are eligible to participate in the System. Employes who retire at or after age 65 (55 for protective occupation employes) are entitled to receive a retirement benefit. The benefit is calculated as Final Average Earnings (FAE) x Years of Service x Formula Factor. Final Average Earnings is the average of the employe's three highest years' earnings. The formula factor is 2.0% for Executives, Elected Officials, and Protective Occupations with Social Security, 2.5% for Protective Occupations Without Social Security, and 1.6% for all others.

Benefits are fully vested upon entry into the System. Employes may retire at age 55, (50 for protective occupation employes) and receive reduced benefits. Employes terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit. The System also provides death and disability benefits for employes. Eligibility for and the amount of all benefits are determined by Chapter 40 of the Wisconsin Statutes.

Covered employes are required by statute to contribute 5.0% of their salary (5.5% for Executives and Elected Officials, 6.0% for Protective Occupations with Social Security, and 8.0% for Protective Occupations without Social Security) to the plan. Protective occupations with social security, teachers and general category employes are also required to make a 1.0% nonrefundable Benefit Adjustment Contribution to the plan. The State of Wisconsin makes these contributions on behalf of its employes. Employers are required to contribute the remaining amounts necessary to pay the projected cost of future benefits. The total required contribution for the year ended December 31, 1987 was $176,646,065 which consisted of $91,245,490 from the employer and $85,400,575 from employes; these contributions represented 6.45% and 6.04% of covered payroll respectively.

The System uses the "Entry Age Normal with Frozen Initial Liability" actuarial cost method in establishing employer contribution rates. Under this method the actuarial present value of the projected benefits of each individual is allocated on level basis over the earnings of the individual between entry age and assumed exit age. The Unfunded Accrued Actuarial Liability is affected only by the monthly amortization payments, compound interest, the added liability created by new employer units, and any added liabilities caused by changes in benefit provisions. All actuarial gains or losses arising from the difference between actual and assumed experience are reflected in the determination of the normal cost. The unfunded actuarial accrued liability is being amortized over a 40 year period beginning January 1, 1986. The unfunded liability for the State of Wisconsin as of December 31, 1987 was $375,588,811 or 28.2% of the total system liability of $1,329,689,144.

The ' pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employe service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation as of December 31, 1987 for the System as a whole, determined through an actuarial valuation performed as of that date, was $13.071 billion. The System's net assets available for benefits on that date were $13.143 billion, leaving assets in excess of pension benefit obligation of $72 million. The State of Wisconsin's 1987 contribution represented 30.5% of total contributions required of all participating entities.

Exhibit B-8 provides a comparative actuarial balance for the most recent reporting periods. The 12/31/87 balance is unaudited. the 12/31/86 balance has been restated to incorporate audit adjustments.

EXHIBIT B-9
STATE BUILDING TRUST FUND
RECEIPTS AND DISBURSEMENTS

	1987-88	1986-87
Opening Balance	$ 10,167,204	$ 10,651,864
Receipts:		
Investment Income	619,582	698,532
Federal Aid	256,332	12,411
Miscellaneous	2,255,817	2,244,966
Net Transfers to or from Capital Improvement Fund	(4,680,064)	(718,146)
Net Receipts	(1,548,333)	2,237,763
TOTAL AVAILABLE	8,618,871	12,889,627
Disbursements:		
Arts Board	21,050	76,700
Department of Administration	373,438	225,712
Department of Agriculture, Trade & Consumer Protection	0	240,000
Educational Communications Board	134,298	169,972
Historical Society	111,223	78,966
Department of Health & Social Services:		
Mental Health Institutions	145,170	31,140
Correctional Institutions	270,462	242,730
Department of Military Affairs	298,197	22,801
Department of Natural Resources	126,879	50,036
Department of Public Instruction	31,715	
University of Wisconsin System	257,087	1,526,470
Department of Veterans Affairs	265,091	57,896
Total Disbursements	2,034,610	2,722,423
ENDING BALANCE	$ 6,584,261	$ 10,167,204

EXHIBIT B-10
CAPITAL IMPROVEMENT FUND
RECEIPTS AND DISBURSEMENTS

	1987-88	1986-87
Opening Balance	$ 98,377,076	$ 68,911,396
Receipts:		
General Obligation Proceeds:		
Bond Revenue	73,285,776	242,844,000
Investment Income	5,747,901	10,864,822
Federal Aid	1,454,453	642,485
Insurance Reimbursement		41,330
Miscellaneous	1,293,199	1,123,971
Interfund Transfer from State Agencies	2,529,832	1,623,149
Net Transfers to/from State Bldg. Trust Fund	4,702,565	595,646
Transfers to the Bond Security and Redemption Fund	(2,272,500)	(3,470,458)
Net Receipts	86,741,226	254,264,945
TOTAL AVAILABLE	185,118,302	323,176,341
Disbursements:		
University of Wisconsin:		
Academic	44,500,112	50,168,903
Self-Amortizing Facilities	2,318,781	96,257
Natural Resources:		
Point Source Water Pollution and Sewage Collection Facilities	74,644,057	65,204,249
Recreation Facilities	5,511,929	6,082,035
Transportation:		
Administration Facilities	2,000	9,950
Highway Projects		
Harbor Improvements		186,933
Health and Social Services:		
Mental Health Facilities	4,681,439	2,458,056
Correctional Facilities	7,431,948	15,324,481
Building Commission:		
Housing State Departments and Agencies	1,095,885	1,974,540
Educational Communications Facilities	1,113,566	194,360
Historical Society		
Historic Sites	708,803	34,064
Museum Facilities	27,719	119,087
Public Instruction:	3,700	1,430
School for Deaf and Blind	22,201	230,078
School for Visually Handicapped	328,271	29,973
Military Affairs, Armories and Military Facilities	2,233,408	781,865
Veterans Affairs:		
Wisconsin Veterans Homes	137,924	137,123
Self-Amortizing Mortgage Loans	23,394,724	14,123,141
Agriculture:		
State Fair — Self-Amortizing Facilities	12,538	9,789
Bonding Services	461,230	(473,632)
Daily Demand Note, Principal and Interest	1,437,212	68,106,583
Total Disbursements	170,067,447	224,799,265
ENDING BALANCE	$ 15,050,855	$ 98,377,076

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
BALANCE SHEET AS OF JUNE 30

	June 30, 1988	June 30, 1987
ASSETS		
Investments:		
Cash & Investment Pool Shares	$ 64,036,911	$ 45,958,698
Restricted Yield	71,643,110	71,643,111
Debt Service Account	45,894,708	56,283,609
Debt Service Reserve	36,643,675	36,643,587
	218,218,404	210,529,005
Bond Proceeds:	3,722,322	26,649,152
	221,940,726	237,178,157
Insurance Reserve:		
Real Estate	5,284,329	6,908,483
Land Contracts	583,372	1,706,846
Other Assets	347,003	199,300
	6,214,704	8,814,629
Mortgages	698,877,255	736,920,138
Other Receivables	14,005,656	16,568,964
TOTAL ASSETS	941,038,341	999,481,888
LIABILITIES & FUND BALANCE		
Bonds Payable	811,455,000	876,340,000
Other Liabilities	5,004,339	4,998,893
TOTAL LIABILITIES	816,459,339	881,338,893
FUND BALANCE	124,579,002	118,142,995
TOTAL LIABILITIES & FUND BALANCE	$ 941,038,341	$ 999,481,888

The Wisconsin Department of Veterans Affairs Mortgage Loan Program was created by Chapter 208, Laws of 1973. It is a major housing program benefiting Wisconsin veterans. Since inception, the program has provided more than $1.3 billion for First Mortgage Loans. The funds are a result of the Issuance of State of Wisconsin General Obligation Bonds. The difference between the interest rate paid Bond Holders and the interest rate charged Veteran Mortgagors provides for the program's administrative costs, servicing lenders' fees and reserves. There is a statutory requirement that the program be fully self-supporting.

The financial statements presented show the results of all the transactions of the Veterans Mortgage Loan Repayment Fund and the transactions related to the Veterans Mortgage Loan Program from the Capital Improvement Fund and the Bond Security and Redemption Fund.

The records of the Department are kept in accordance with the state statutory basis of accounting with the exception of several material assets and liabilities listed in the Balance Sheet. They are:

- Restricted Yield Investment Agreement valued at cost.
- Debt Service Account: Bonds valued at lower of cost or par.
- Debt Service Reserve: Treasury Notes at lower of cost or par.
- Real Estate, Land Contracts and Mortgages: valued at book value.
- Bonds payable valued at the unpaid principal balance of the Bonds Issued on behalf of the Program.

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
INCOME STATEMENT FOR PERIOD ENDING JUNE 30

	June 30, 1988	June 30, 1987
RECEIPTS		
Investments:		
Investment Pool Shares	$ 7,355,917	$ 7,437,491
Restricted Yield	6,846,691	6,836,347
Debt Service Account	3,769,673	4,541,376
Debt Service Reserve	4,014,902	4,013,815
Retired Bonds		
	21,987,183	22,829,029
Mortgage Interest	47,647,735	50,808,639
Rev. Bond Admin. Reim.	95,322	120,707
Net Insurance Accounts Receipts	(88,626)	(16,542)
Loan Funding Fee	467,895	258,300
TOTAL RECEIPTS	70,109,509	74,000,134
EXPENDITURES		
Administration:		
Personal Services	1,216,097	1,086,946
Fringe Benefits	341,593	302,126
Materials and Supplies	263,117	189,421
Capital Outlay	687	46,005
County Veterans Service Officer Grant	75,000	78,000
	1,896,494	1,702,498
Bond Interest	61,777,008	65,836,504
Costs of Issuance, Bonds		
Accrued Interest on Bonds		(260,844)
TOTAL EXPENDITURES	63,673,502	67,278,158
NET RECEIPTS (EXPENDITURES)	6,436,007	6,721,976
BEGINNING FUND BALANCE	118,142,995	111,421,019
PRIOR PERIOD ADJUSTMENTS		
ENDING BALANCE	$ 124,579,002	$ 118,142,995

Statistical Section

Winter in Wisconsin means a scenic countryside, enjoyable even to people who prefer to remain indoors. Those willing to venture out have several additional options, including cross country skiing, hiking, snowmobiling, snowshoeing, ice skating and dog sled racing.

EXHIBIT C-1

GENERAL FUND CASH FLOW

The General Fund would have experienced a short-term cash flow problem during the first half of the year unless corrective action had been taken. The temporary reduction in cash balances was caused by a mismatch between the timing of receipts and disbursements. The majority of payments were paid in the first half of the fiscal year. The preponderence of receipts were collected in the second half of the year. This point is illustrated in Figure 1.

Because of this mismatch, an operating note was again necessary in 1987-88. As shown in Figure 2, the General Fund's cash balance would have dropped from an opening balance of $323 million to a yearly low of $-276 million without the operating note, a reduction of nearly $600 million. Indeed, in at least five months the General Fund's cash balance would have been negative without the note.

With the $350 million operating note, this did not occur. The note prevented borrowing from other operating funds and ensured timely payments to local governments and the state's suppliers. The note allowed the state to acquire sufficient funds to offset July, November and December's sizable cash payments for local assistance. The proceeds of the note and its timely repayment allowed the General Fund to more closely match receipts and payments. The operating note sinking fund payments were met as scheduled and the full amount of the note plus accrued interest was repaid by June 15, 1988.

The use of the operating note proved a cost-effective method of acquiring short-term funds. The use of the note saved the General Fund $9.8 million through increased investment earnings and reduced interfund borrowing.

Figure 1

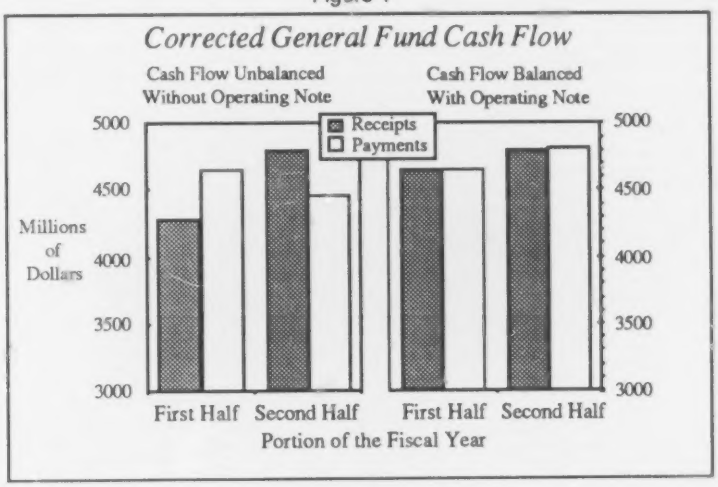


Figure 2

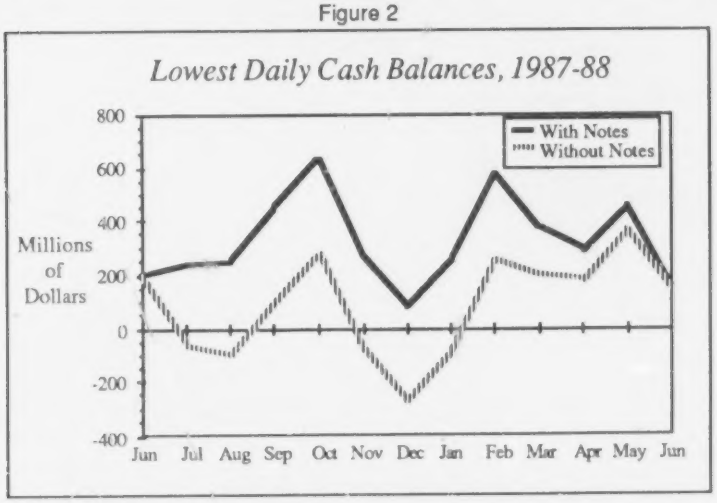


EXHIBIT C-2
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1987-88
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/87	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Adams	15,201	$ 1,226,751	$ 1,012,795	$ 2,239,546
Ashland	16,919	798,998	3,586,014	4,385,012
Barron	40,700	2,383,180	5,370,879	7,754,059
Bayfield	14,151	1,043,076	1,164,129	2,207,205
Brown	188,850	10,859,260	34,233,250	45,092,510
Buffalo	14,229	896,887	1,950,354	2,847,241
Burnett	12,962	1,028,435	955,521	1,983,957
Calumet	34,182	1,912,058	5,191,412	7,103,470
Chippewa	54,150	2,500,385	9,326,594	11,826,979
Clark	32,399	1,724,110	4,367,478	6,091,588
Columbia	44,468	2,619,214	5,821,481	8,440,695
Crawford	16,549	951,268	2,160,260	3,111,528
Dane	342,569	25,382,905	36,699,077	62,081,983
Dodge	76,704	4,610,906	10,934,056	15,544,962
Door	26,636	2,226,586	2,003,062	4,229,648
Douglas	42,345	2,211,091	8,910,437	11,121,528
Dunn	35,475	1,874,933	5,676,343	7,551,276
Eau Claire	83,448	4,338,850	15,564,085	19,902,936
Florence	4,295	317,952	208,634	526,586
Fond du Lac	90,356	4,719,567	13,908,690	18,628,257
Forest	9,130	462,023	805,319	1,267,342
Grant	51,231	2,883,589	7,380,281	10,263,871
Green	30,564	2,252,106	3,092,158	5,344,263
Green Lake	18,914	1,295,117	2,383,817	3,678,934
Iowa	20,345	1,603,927	2,263,728	3,867,655
Iron	6,345	467,013	785,782	1,252,795
Jackson	16,617	896,021	2,051,436	2,947,457
Jefferson	66,624	4,034,329	9,332,661	13,366,989
Juneau	21,792	1,270,912	3,042,729	4,313,641
Kenosha	121,553	7,251,164	22,767,783	30,018,947
Kewaunee	20,007	1,123,641	3,270,140	4,393,781
LaCrosse	96,736	5,424,952	12,162,597	17,587,550
Lafayette	16,986	1,484,662	1,726,464	3,211,126
Langlade	20,189	1,185,865	3,138,628	4,324,493
Lincoln	26,803	1,460,551	4,989,175	6,449,727
Manitowoc	82,441	4,136,292	15,867,880	20,004,171
Marathon	112,564	6,695,341	15,218,979	21,914,320
Marinette	40,926	2,445,824	5,724,374	8,170,198
Marquette	12,588	796,246	967,368	1,763,613
Menominee	4,002	111,055	534,400	645,456
Milwaukeeaukee	932,330	77,594,189	252,936,705	330,530,894
Monroe	36,758	1,588,397	5,253,479	6,841,876
Oconto	30,661	1,760,202	3,704,045	5,464,247
Oneida	32,723	2,503,155	2,639,163	5,142,319
Outagamie	136,716	7,197,215	21,115,405	28,312,620
Ozaukee	68,581	5,683,403	5,805,404	11,488,806
Pepin	7,309	538,871	1,080,330	1,619,201
Pierce	33,040	1,814,920	4,018,299	5,833,220
Polk	34,710	2,187,983	3,607,769	5,795,753
Portage	61,725	3,238,403	7,708,436	10,946,838

EXHIBIT C-2 (continued)
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1986-87
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/87	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Price	16,253	$ 844,358	$ 1,900,066	$ 2,744,424
Racine	169,976	10,769,300	31,314,643	42,083,942
Richland	17,061	1,109,841	2,250,772	3,360,613
Rock	139,275	7,928,101	23,873,870	31,801,970
Rusk	15,571	887,108	2,314,614	3,201,721
St. Croix	47,911	3,067,571	4,870,231	7,937,802
Sauk	45,734	3,093,270	5,465,630	8,558,901
Sawyer	13,646	1,059,610	784,215	1,843,825
Shawano	36,679	1,953,814	4,077,201	6,031,016
Sheboygan	102,792	6,568,245	17,803,405	24,371,650
Taylor	19,242	938,129	2,451,673	3,389,802
Trempealeau	26,330	1,431,061	4,029,243	5,460,304
Vernon	25,983	1,545,374	3,247,806	4,793,179
Vilas	17,602	1,787,975	623,096	2,411,071
Walworth	73,028	5,960,053	6,647,554	12,607,607
Washburn	14,264	908,295	1,266,963	2,175,258
Washington	88,238	5,719,459	9,383,886	15,103,345
Waukesha	288,903	22,804,683	20,909,000	43,713,683
Waupaca	44,862	2,287,985	5,624,598	7,912,583
Waushara	19,958	1,366,823	1,466,833	2,833,656
Winnebago	138,137	7,774,665	21,818,597	29,593,262
Wood	75,849	4,422,295	12,846,079	17,268,374
Subtotal		319,241,800	779,389,257	1,098,631,056
Adjustments (A)			(29,264)	(29,264)
Adjustments (B)			8	8
Total Apportionments		$ 319,241,800	$ 779,360,001	1,098,601,800
Homestead Tax Credit				103,829,374
Farm Property Tax Credit				29,414,590
Cigarette Tax Refunds				3,178,659
GRAND TOTAL				$ 1,235,024,423

(A) Local share of revenue credited to 1986-87; paid in 1987-88 and included in detail by county.

(B) Local share of revenue credited to 1987-88; not paid to localities until 1988-89 and not included in detail by county.

EXHIBIT C-3
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Prelim. Mapping; Agricultural Land Preservation		$ 2,089		
Soil & Water Conservation Project Aids	$ 1,420,552	772,170		
Erosion Control Program		632,970		
TOTAL - Department of Agriculture, Trade & Consumer Protection	1,420,552	1,407,229		
DEPARTMENT OF DEVELOPMENT				
Grants to Reg. Plan. Comm.	100,000			
Planning Aids		49,432		
Federal Aid			$ 20,065,005	$ 23,772,786
TOTAL - Department of Development	100,000	49,432	20,065,005	23,772,786
INSURANCE, COMMISSIONER OF				
Operations & Benefits	7,885,876	8,417,583		
TOTAL - Insurance, Commissioner of	7,885,876	8,417,583		
TOTAL - COMMERCE	9,406,429	9,874,244	20,065,005	23,772,786
EDUCATION				
EDUCATIONAL COMMUNICATIONS BOARD				
Milwaukee Area Technical College	238,000	250,000		
TOTAL - Educational Communications Board	238,000	250,000		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid to Public Library Systems	8,354,500	7,889,600		
Local Assistance (FED)			1,603,082	1,365,794
General Equalization Aids	1,223,779,338	934,176,539		
Supplemental State Aid	21,088,507	14,062,619		
Youth Initiatives Program	500,000	500,000		
Aids for Handicapped Education	187,853,200	160,257,200		
Bilingual-Bicultural Educational Aids	4,842,400	4,356,916		
Tuition Payments	3,730,494	3,930,321		
Aids for School Lunch & Elderly Nutrition	4,211,859	4,346,801		
Pupil Transportation Aids	17,464,178	17,514,497		
Human Growth & Development Grants	197,483	98,768		
Cooperative Education Service Agencies Aids	457,200	607,200		
Vocational Education Instruction Occup. Comp.	17,941	72,951		
Teaching Incentive Program Demo. Project	214,000	497,099		
Grants - Preschool to Grade 5 Programs	2,977,563	3,050,000		
Aid for Suicide Prevention	36,000	36,000		
Aid - Alcohol/Other Drug Abuse	513,229	390,117		
Education for Employment	300,000	500,000		
One Time Adjustment Aids		2,007,346		
Funds from State Agency (FED) Loc. Aids	8,637,715	7,289,548		
Funds from State Agency (GPR) Loc. Aids	2,971	35,878		
Federal Aids-Local Aid			136,104,358	120,469,934
Driver Education-Local Assistance	2,762,638	2,812,250		
School Library Aids	10,835,961	10,470,937		
TOTAL - Department of Public Instruction	1,498,777,178	1,174,902,587	$137,707,440	$121,835,728
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Displaced Homemakers - Organizations	197,400	184,899		
Voc. Ed. Instruction Occup. Comp. Programs	67,833	95,902		
State Aid - Voc., Tech. & Adult Education	80,194,100	76,368,000		
Displaced Homemakers Program	228,570	245,788		
Supplemental Aid	792,600			
Incentive Grants	$ 467,627	$ 721,699		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
Aid for Spec. Coll. Trans. Program	$ 996,369	$ 856,200		
Interagency Project	1,292,346	1,542,084		
Adult Basic Education (FED)			$ 1,669,264	$ 1,650,665
Voc. Educ. Act. (FED)			14,529,714	14,519,781
Driver Education-Local Assistance	206,300	193,894		
Chauffeur Training Grant	138,275	200,000		
TOTAL - Board of Vocational, Technical & Adult Education	84,581,420	80,408,465	16,198,978	16,170,447
TOTAL - EDUCATION	1,583,596,598	1,255,561,053	153,906,418	138,006,175
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Environ. Aids - Inland Lake Renewal	222,228	58,299		
Environ. Aids - Septic Tank	1,924,617	1,941,791		
Environ. Aids - Household Hazardous Waste	43,690	45,000		
Environ. Aids - Pt. Source Pollution Abatement	477,455	270,404		
Debt Service - Recreational Boat Bonds	145,726	152,300		
Environmental Aids - Waste Reduction & Recycling	116,050	146,250		
Environmental Aids - Prior to Bond & Sm. Pr.	19,162	76,281		
Environmental Aids - Non-Point Source Grants	3,784,157	2,413,928		
Enforcement Aids - Flood Plain Mapping	48,149	168,848		
Debt Service - Principal Repayment & Interest	66,484,749	59,416,150		
Aids in Lieu of Taxes	700,573	617,286		
Debt Service - Combined Sewer/Pollution	5,826,929	3,847,860		
Environmental Plan Aids - Solid Waste Management	76,193	32,294		
Environmental Aids - Spearfishing	35,000			
Resource Aids - National Forest Income Aid			770,966	622,148
Resource Aids - Pay in Lieu of Taxes			437,581	376,656
Environmental Aids - Federal Funds			1,138,320	1,024,218
Environmental Aids - Inland Lake Renewal			369,389	98,630
Environmental Plan Aids - Fed. Funds			55,623	
Recreational Aids - All Terrain Vehicle Project	108,750	35,920		
Recreational Aids - Fish, Wildlife Forest Aid	96,907	155,622		
Resource Aids - County Forest & Forest Crop	1,178,258	1,490,564		
Resource Aids - County Conservation Aids	121,083	87,472		
Enforcement Aids - Boating Enforcement	447,500	300,000		
Recreation Aids - Motorcycle Recreation Aids Parks		336,727		
Recreation Aids - Snowmobile Trail	785,069	452,757		
Enforcement Aids - Snowmobiling Enforcement	51,574	126,500		
Recreation Aids - Motorcycle Rec. Aids Trails	1,285,001	106,908		
Aids in Lieu of Taxes	913,323	639,264		
Enforcement Aids - Boating Enforcement		126,200		
Wildlife Damage - Claim	983,449	1,113,968		
Recreation Aids - All Terrain Vehicle	41,479			
Recreation & Resource Aids - Federal Funds			889,532	1,285,255
Enforce Aids - All-Terrain Vehicles	88			
Recreation Aids - Snowmobile Trails	1,291,704	1,414,073		
Recreation Aids - Rec. Boating Facilities	812,151	2,261,289		
TOTAL - Department of Natural Resources	88,021,013	77,833,954	$ 3,661,411	$ 3,406,907
DEPARTMENT OF TRANSPORTATION				
Transportation Aids	187,576,988	176,399,964		
Expway Police Aids - State Funds	600,000			
Connecting Highway Aids	8,909,956	8,519,434		
Flood Damage Aids - State Funds	489,304	825,012		
Lift Bridge Aids	1,258,650	1,230,368		
Transit Oper. Aids	41,512,757	39,326,358		
Milwaukeeaukee/Urban Rail Sys. Study		3,668		
Elderly & Handicapped County Aids	$ 3,780,900	$ 3,635,500		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
Air Passenger Services - Assist. Aids	$ 15,000	$ 15,000		
County Forest Road Aids - State	96,548			
Transit Aids - Local Funds		(518)		
Transit Aids - Federal Funds			$ 2,017,558	$ 2,203,985
Highway Safety			882,922	1,057,525
Railroad Continuation - State Funds		466,514		
RR Facility Acquisition-State Funds	1,295,766	10,359,056		
Harbor Assistance Grants	1,196,255	1,173,393		
Local Airport Development - State Funds	4,022,370	3,373,731		
Hwy & Local Bridge Improvement Asst.-SF	6,245,782	14,463,186		
RR Facilities Acq. & RR Rehab. - Loc. Rd	446,174	1,391,337		
Local Airport Development-Local Funds	2,675,152	4,416,633		
Hwy & Local Bridge Improvement Asst. - Local Funds	5,657,049	21,138,300		
Local Hwy Improvement Asst. - Local Funds	3,758,014			
Railroad Continuation - Federal Funds				231,224
RR Facilities Acq. & RR Rehab. - Federal Funds			300,051	807,037
Local Airport Dev. - Federal Funds			14,807,650	18,407,478
Hwy & Local Bridge Improvement Asst. - Federal Funds			16,694,479	42,051,667
Local Hwy Improvement Asst. - Fed. Funds			18,886,301	
TOTAL - Department of Transportation	269,536,665	286,736,936	53,588,960	64,758,916
TOTAL - ENVIRONMENTAL RESOURCES	357,557,678	364,570,890	57,250,371	68,165,822
HUMAN RELATIONS AND RESOURCES				
COUNCIL ON CRIMINAL JUSTICE				
Federal Aid - Crim. Justice Improvement			279,394	
TOTAL - Council on Criminal Justice			279,394	
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Reimbursement to Local Units	190,797	152,899		
Community Social & Mental Hygiene Odd CY	104,927,183	95,254,666		
Community Social & Mental Hygiene - Even CY	81,972,571	104,903,730		
Income Maintenance Administration	20,740,058	19,889,134		
Programs Senior Citizens - Odd CY	4,482,844	1,582,340		
Programs Senior Citizens - Even CY	1,519,292	4,353,213		
Community Youth & Family Aid - Odd CY	21,624,483	15,422,666		
Community Youth & Family Aid - Even CY	24,870,968	19,708,813		
Aids - Interest County Construction Loans	6,935	14,063		
Indian Aids	221,135	157,517		
Collection Remittances - Local Units Government	218,133	224,013		
Services for Drivers	3,902,938	3,714,714		
Welfare Fraud Investigation		100,000		
Child Welfare Aids to Local Communities			2,546,898	2,567,064
Weatherization - Aid to Local Communities			1,157,677	1,440,605
Foster Care Community Aids			9,953,843	7,629,643
Income Maintenance - County Administration			26,326,215	24,343,037
Foster Care Youth Aids Supplement			1,349,200	1,349,200
Child Welfare Youth Aids Supplement			1,110,153	$ 846,063
Community Options Program - Odd CY	14,606,289	11,082,729		
Community Options Program - Even CY	13,269,622	10,927,289		
Student Parent Day Care		65,528		
Relief to Needy Indians - Administration	673,769	613,074		
General Relief Aids	21,190,649	$ 25,370,336		
Reduction of Paternity Backlog	11,027			
Cocaine Abuse - County Assess. & Treatment			$ 208,909	
Elderly Benefit Special Programs	$ 306,671			

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
Alcohol, Drug, Mental Health			$ 4,781,258	$ 4,305,964
Social Service Block			48,613,335	47,388,586
TOTAL - Department of Health & Social Services	$ 314,735,363	$ 313,536,723	96,047,488	89,870,162
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Aids - Private Sewage System Programs	72,700	203,700		
Fire Dues Distribution	6,093,106	5,965,546		
Federal Aid - Employment & Training Local			12,961,426	15,492,560
TOTAL - Dept. of Industry, Labor & Human Relations	6,165,806	6,169,246	12,961,426	15,492,560
DEPARTMENT OF JUSTICE				
Aid to Counties for Law Enforcement	60,000	37,500		
Law Enforcement Training Fund	2,620,849	2,419,810		
Federal Aid - Flood Control			25,268	25,465
Reimbursement for Victim & Witness Services	587,200	853,831		
Crime Victim/Witness Assistance	975,436	621,400		
Federal Aid - Victim Assistance			923,367	337,555
TOTAL - Department of Justice	4,243,485	3,932,540	948,635	363,020
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	147,000	159,000		
TOTAL - Department of Veterans Affairs	147,000	159,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	325,291,653	323,797,509	110,236,944	105,725,742
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid			1,063,480	1,606,300
Anti-Drug Enforce - Aids & Local Assistance	308,649			
Project Aids - Private Non Profit			91,171	
Fed. Anti-Drug Enforce Aids Local Assistance			462,789	
Fed. Aid - Crim. Justice Imp. - Local Assist.				729,602
TOTAL - Department of Administration	308,649		1,617,440	2,335,902
ELECTIONS BOARD				
Recount Fees	280			
TOTAL - Elections Board	280			
PUBLIC DEFENDER BOARD				
Indigency Determinations		216		
TOTAL - Public Defender Board		216		
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	200,000	29,519		
TOTAL - Department of Revenue	200,000	29,519		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	508,929	29,735	$ 1,617,440	$ 2,335,902
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Shared Revenue Account	779,389,257	779,421,248		
General Government Tax Credit	146,696,081	139,879,494		
School Levy Tax Credit	172,545,719	164,220,506		
School Aid Credit		198,500,000		
Correct State Property Tax Credit Payments		63,184		
Payments for Municipal Service	10,900,000			
TOTAL - Shared Taxes, Revenue & Tax Relief	$1,109,531,057	$1,282,084,432		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
MISCELLANEOUS APPROPRIATIONS				
Payments for Municipal Services		$ 10,249,960		
County Assessment Aid	$ 591,163	589,764		
Badger State Game Assist.	35,000			
Terminal Tax Distribution	1,176,474	1,018,849		
Environmental Aids - Point Source Aids Bonding	56,939,253	45,397,374		
Sewer Overflow Aids Bonding	17,704,804	19,806,875		
TOTAL - Miscellaneous Appropriations	76,446,694	77,062,822		
TOTAL - GENERAL APPROPRIATIONS	1,185,977,751	1,359,147,254		
GRAND TOTAL	$3,462,339,037	$3,312,980,685	$343,076,177	$338,006,428

NOTE: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1986-87 may differ from those published in the prior year's report.

EXHIBIT C-4
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	$ 26,837	$ 7,560		
Aid Wisconsin Livestock Breeders Association	27,200	27,200		
Aids County & District Fairs	354,189	362,264		
Prem. Aids - World Dairy Expo Inc.	53,300	53,300		
Farmers Fund Grants		499,887		
TOTAL - Department of Agriculture, Trade & Consumer Protection	461,525	950,212		
DEPARTMENT OF DEVELOPMENT				
Wisconsin Development Fund	1,600,016			
Wisconsin Development Fund - Major Grants & Loans	414,376			
Aid to Forward Wisconsin Inc.	500,000	470,000		
Emp. Ownership Assistance Loans	50,000	15,000		
Labor Training Grants		3,403,760		
Technology Development Grant		573,230		
TOTAL - Department of Development	2,564,392	4,461,991		
INSURANCE, COMMISSIONER OF				
Patients Compensation Claims	25,518,261	17,598,217		
Life Insurance Claims	1,554,746	1,624,369		
Premium Reduction Subsidy	187,706	170,785		
TOTAL - Insurance, Commissioner of	27,260,712	19,393,371		
TOTAL - COMMERCE	30,286,630	24,805,574		
EDUCATION				
ARTS BOARD				
State Aids for the Arts	779,156	739,580		
Challenge Grant Program	75,000	132,300		
Fed. Grants - Aids to Individuals & Organizations			$ 204,084	$ 284,033
TOTAL - Arts Board	854,156	871,880	204,084	284,033
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	12,115,048	11,693,425		
Loan Forgiveness - Critical Manpower	25,000	10,000		
Dental Education Contract	839,510	1,009,918		
Indian Student Assistance	1,095,132	1,056,065		
Wisconsin Higher Education Grants	18,429,429	15,945,509		
Minority Undergraduate Grants Program	382,011	372,317		
Minority Undergraduate Grants Program	171,058			
Federal Aid to Individuals & Organizations			1,893,807	1,530,036
Federal Aids, Grants			774,697	565,000
Student Loan Interest	233,332	183,837		
Student Loan Interest	48,105	118,319		
Federal Interest Payments			6,059	5,120
TOTAL - Higher Educational Aids Board	$ 33,338,625	$ 30,389,390	$ 2,674,564	$ 2,100,156

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	$ 4,038,489	$ 4,200,615		
Family Medicine & Practice	1,087,400	1,144,600		
TOTAL - Medical College of Wisconsin	5,125,889	5,345,215		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aids for American Indian Schools	35,800	36,520		
Special Olympics	75,000	75,000		
Minority Group Pupil Scholarships	232,700	244,965		
Gifts, Grants and Trust Funds - Aids		500		
Funds from Other State Agencies - Aid	957,420	375,651		
Federal Funds - Aids			$ 12,869,528	$ 10,771,550
Service for Drivers - Aids		107,229		
TOTAL - Department of Public Instruction	1,300,920	839,865	12,869,528	10,771,550
UNIVERSITY OF WISCONSIN SYSTEM				
Student Aid	983,589	1,075,153		
Advanced Opportunity Program	2,602,575	2,572,343		
Minority Undergrad Grant Program	1,528,428	1,474,343		
Gifts - Student Loans	1,504,308	1,434,019		
Federal Aid - Work Study			7,532,880	7,749,577
Federal Aid - Education Opportunity Grant			8,882,188	8,240,448
Federal Aid - Student Loans			19,201,819	17,429,172
Pell Grants			40,861,380	41,874,150
Nursing Undergrad Loans			366,389	257,455
Nursing Grad Loans			10,894	5,886
TOTAL - University of Wisconsin System	6,618,900	6,555,858	76,855,549	75,556,688
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants	14,875	17,650		
TOTAL - Bd. of Vocational, Technical & Adult Education	14,875	17,650		
TOTAL - EDUCATION	47,253,365	44,019,858	92,603,724	88,712,427
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Comp. Well Contamination - Payment	423,275	950,681		
Comp. Well Contamination - Repayment	16,419			
Environ. Plan Aids - Local Water Quality	80,539	153,260		
Environ. Aids - Scenic Urban Waterways	60,649	93,059		
Res. Aids - Canadian Agency Migratory Waterfowl	101,103	91,839		
Rec. Aids - Rec Boating Projects	168,369			
TOTAL - Department of Natural Resources	850,353	1,288,839		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids - State Fundss	594,229	797,057		
Elderly & Handicapped Aids - Local Funds	222,839	370,538		
Elderly & Handicapped Aids - Federal Funds			$ 310,933	$ 685,097
Wisconsin Development Fd - State Fundss	1,368,082			
Railroad Crossing Improvement - St Funds	$ 2,517,069	$ 467,848		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
Railroad Crossing Protection Assistance		$ 1,924,059		
Railroad Crossing Repairs Assistance	$ 68,713	25,602		
Wisconsin Development Fund - Local Funds	525,503			
Railroad Crossing Improvement - Local Fund	(18,006)	7,518		
Railroad Crossing Improvement - Federal Fund			$ 1,229,268	$ 2,340,237
TOTAL - Department of Transportation	5,278,430	3,592,622	1,540,201	3,025,334
TOTAL - ENVIRONMENTAL RESOURCES	6,128,783	4,881,461	1,540,201	3,025,334
HUMAN RELATIONS AND RESOURCES				
CRIMINAL JUSTICE, COUNCIL ON				
Federal Aid - Criminal Justice Imp-Aid-Org			25,385	
TOTAL - Criminal Justice, Council on			25,385	
CHILD ABUSE & NEGLECT PREV. BOARD.				
Childrens Trust Fund	14,875			
Grants to Organizations	425,667	335,338		
Federal Aids			12,891	13,089
TOTAL - Child Abuse & Neglect Prev. Bd.	440,542	335,338	12,891	13,089
ADOLESCENT PREGNANCY PREVENTION & PREGNANCY SERV BOARD.				
Grants to Organizations	443,120	672,753		
TOTAL - Adol. Preg. Prev. & Preg. Serv. Bd.	443,120	672,753		
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Medical Assistance - Program Benefit	470,159,206	468,593,955		
Disease Aids	2,105,306	2,202,548		
Facility Appeals Mechanism	529,405	1,583,426		
Supp. Food Program - Prg. WIC-Benefits	1,015,449	1,187,748		
Acquired Immune Deficiency Syndrome Svcs.	130,680			
Pregnancy Counseling	280,676	305,750		
Family Planning	1,127,183	1,150,000		
Congenital Disord. Diet Supplement	280,891	158,256		
Federal Aid Facility Appeals Mech.			761,198	2,148,511
Federal Aids - WIC Aids			26,760,420	25,868,931
Federal Aid - Project Aids Y-ST FD			223,720	(91,303)
Federal Aid - Medical Assistance			675,334,578	644,882,063
Inter/tra Agency Aids - Program 1	745,443	521,531		
Preventive Health Grant - Aids/LOC			872,104	751,724
Mental/Child Health - Aid & LOC			7,654,039	5,259,512
Purchased Services for Offenders	903,924	763,291		
Special Living Arrangements	1,857,551	1,839,977		
Foster Care	2,568,274	2,970,679		
Alzheimers Disease Training & Info.	186,771	125,831		
Income Maintenance Payments	194,440,973	224,975,330		
Other Public Assistance Aids		2,455,215		
Emergency Assistance Program	1,143,065	358,957		
State Supplemental Federal SSI Program	89,630,000	84,785,000		
State Supplemental - Comm. Serv. Bk. Grant		200,000		
Domestic Abuse Assessment	2,500	9,400		
Child Support Collections	66,160,935	$ 92,317,561		
Youth Diversion Program	$ 187,846			
Federal Aid - Project Aids			2,022,926	882,551
Weatherization - Supp. Federal Aids			5,240,057	5,614,129
Refugee Assistance to Individuals			5,074,852	3,520,621
Federal Aid, Inc. Maint. Pay & Co. Adm.			303,931,419	328,108,913
Federal Program Aids			222,460	300,359
Federal Aid - State Foster Care & Adoption			$ 2,017,447	$ 1,448,765

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
State Adoption Center	$ 84,637	$ 96,759		
Shelter for Homeless Indiv. & Fam.	492,512	458,889		
Youth Diversion Program		130,400		
Work Exp. & Trng. Project	2,883,634	1,600,381		
Inter/tra Agency Aids - Program 4	6,022,710	3,099,520		
State Foster Care & Adoption Serv.	2,833,159	2,670,553		
Domestic Abuse Grants	1,827,369	1,775,596		
Adolescent Parent Services	136,170			
Relief to Needy Indians - Aids	5,062,150	6,077,365		
Independent Liv. Ctr. Grant	311,101	211,700		
Federal Drug Abuse Projects			$ 537,677	
Disability Determinations Aids			3,471,279	$ 3,558,913
Aging Program Aids			18,610,757	18,485,248
Work Incentive Demonstration Program - Aids			6,564,939	7,772,491
Adolescent Parenting Service	206,283			
Energy Assistance Block - Aids			53,320,407	58,999,102
Community Services Block - Aids			4,645,168	4,747,114
Displaced Homemakers			223,403	34,531
Social Service Block - Project			421,023	1,129,680
Telecommunication Aid for Hearing Impaired	53,655	69,834		
Enterprises for the Blind	830,868	324,722		
State Program Aids/Purchased Service Clients	213,351	250,812		
State Title IB Aids	3,119,797	3,756,913		
Federal Program Aids/Purchased Service Clients			213,758	208,772
Federal Title IB Aids			12,785,466	15,027,652
Federal Project Aids			507,415	389,955
Inter/Tra Agency Aids	45,920			
Work Incentive Demo. Programs - Aids		507,499		
TOTAL - Department of Health & Social Services	857,579,394	907,535,397	1,131,416,514	1,129,048,233
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Law Enf., Corr. Officers, Fire Fighters, etc.	78,150	49,909		
Assistance for Dislocated Workers	131,111	790,796		
Assistance for Dislocated Workers	195,538			
Service Work Incentive Demonstration Program	1,627,755	3,124,357		
Federal Aid - Empl. & Training Aids			30,156,923	32,005,264
Work Injury Supplemental Benefits	1,084,329	1,089,249		
TOTAL - Dept. of Industry, Labor & Human Relations	3,116,883	5,054,310	30,156,923	32,005,264
DEPARTMENT OF JUSTICE				
Awards for Victims of Crimes	857,959	929,722		
Federal Aid - Victim Compensation			323,994	190,074
TOTAL - Department of Justice	857,959	929,722	$ 323,994	$ 190,074
DEPARTMENT OF MILITARY AFFAIRS				
Tuition Grants	6,116	14,646		
TOTAL - Department of Military Affairs	6,116	14,646		
DEPARTMENT OF VETERANS AFFAIRS				
Vietnam Veterans Education Grants	96,507	129,080		
Veterans Aids & Treatment	1,080,416	1,323,348		
Grants to Vets Organizations	$ 285,335	$ 267,197		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1987-88	1986-87	1987-88	1986-87
Payments to Vets Organizations for Claims	$ 43,802	$ 43,000		
Home for Needy Veterans	5,000	4,961		
Economic Assistance Loans	2,425,535	2,803,792		
Secondary Housing Loans	217,805	140,999		
TOTAL - Department of Veterans Affairs	4,154,400	4,712,377		
TOTAL - HUMAN RELATIONS AND RESOURCES	866,598,413	919,254,542	$ 1,161,935,708	$ 1,161,256,661
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Energy Development & Demonstration Fund	9,289	24,790		
Renewable Energy Res. Incentive		1,150		
Cooperative Dev. Council Assistance		45,000		
Disaster Recovery Aid	729,548	106,502		
Civil Air Patrol Aids		19,000		
Federal Aid - Individuals and Organizations			(515,220)	2,055,136
Civil Air Patrol Aids	19,000			
Project Aids - Local Assistance			663,546	
Fed. Anti-Drug Enforce Aids S/O			331,538	
Fed. Aid - Crim. Justice Aids				174,523
TOTAL - Department of Administration	757,837	196,442	479,865	2,229,659
ELECTIONS BOARD				
Wisconsin Election Campaign Fund	8,566	1,827,222		
TOTAL - Elections Board	8,566	1,827,222		
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Annuity Supplements	912,944	10,653,633		
TOTAL - Department of Employe Trust Funds	912,944	10,653,633		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	1,679,348	12,677,297	479,865	2,229,659
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	103,829,374	102,618,681		
Farm Property Tax Credit	29,414,590	35,531,504		
Cigarette Tax Refunds	3,178,659	2,603,818		
TOTAL - Shared Taxes, Revenue & Tax Relief	136,422,623	140,754,003		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	396,700	476,536		
TOTAL - Miscellaneous Appropriations	396,700	476,536		
TOTAL - GENERAL APPROPRIATIONS	136,819,323	141,230,539		
GRAND TOTAL	$ 1,088,765,862	$ 1,146,869,271	$ 1,256,559,498	$ 1,255,224,081

Note: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1986-87 may differ from those published in the prior year's report.

EXHIBIT C-5
DEBT SERVICE MATURITY SCHEDULE:
AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION
BONDS AND NOTES ISSUED TO JUNE 30, 1988

Fiscal Year	Principal	Interest	Total Debt Service
1988-89	$ 168,560,000.00	$ 145,152,063.35	$ 313,712,063.35
1989-90	237,205,000.00	130,298,299.99	367,503,299.99
1990-91	158,185,000.00	116,210,204.07	274,395,204.07
1991-92	143,330,000.00	106,275,200.88	249,605,200.88
1992-93	129,465,000.00	96,997,732.52	226,462,732.52
1993-94	116,890,000.00	89,011,502.54	205,901,502.54
1994-95	109,955,000.00	82,199,132.50	192,154,132.50
1995-96	106,660,000.00	75,602,885.02	182,262,885.02
1996-97	103,875,000.01	69,349,956.21	173,224,956.22
1997-98	99,775,000.00	62,940,977.52	162,715,977.52
1998-99	99,035,000.01	56,692,812.50	155,727,812.51
1999-2000	97,200,000.00	49,876,391.23	147,076,391.23
2000-01	93,979,999.98	43,016,584.98	136,996,584.96
2001-02	88,800,000.00	35,823,306.22	124,623,306.22
2002-03	81,530,000.00	29,083,512.50	110,613,512.50
2003-04	62,430,000.00	22,978,067.50	85,408,067.50
2004-05	51,210,000.00	19,271,961.25	70,481,961.25
2005-06	44,175,000.00	15,128,842.50	59,303,842.50
2006-07	36,275,000.00	11,673,515.00	47,948,515.00
2007-08	22,940,000.00	9,021,612.50	31,961,612.50
2008-09	19,885,000.00	6,983,750.00	26,868,750.00
2009-10	16,325,000.00	5,209,155.00	21,534,155.00
2010-11	11,675,000.00	3,784,265.00	15,459,265.00
2011-12	9,745,000.00	2,753,790.00	12,498,790.00
2012-13	9,995,000.00	1,904,220.00	11,899,220.00
2013-14	8,400,000.00	1,032,352.50	9,432,352.50
2014-15	2,405,000.00	320,040.00	2,725,040.00
2015-16	1,365,000.00	112,350.00	1,477,350.00
TOTALS	$2,131,270,000.00	$1,288,704,483.28	$3,419,974,483.28

Note: An additional $76,280,000 in General Obligation Bonds and Notes were issued subsequent to the end of fiscal year 1987-88:

Series A of 1988, dated July 1, 1988	$15,000,000
Series B of 1988, dated August 16, 1988	61,280,000
	$76,280,000

Source: Wisconsin Department of Administration.

EXHIBIT C-6

ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1978 TO 1987

Calendar Year	Annual Debt Limitation *	Actual Borrowing**	Borrowing As A Percentage Of Limitation
1978	$ 631,048,783	$ 289,800,000	45.9
1979	725,419,578	261,600,000	36.1
1980	813,603,524	123,500,000	15.2
1981	846,556,650	175,035,000	20.7
1982	886,193,406	250,000,000	28.2
1983	898,135,379	210,300,000	23.4
1984	915,457,101	235,600,000	25.7
1985	922,661,155	440,955,000	47.8
1986	904,310,826	285,985,000	31.6
1987	914,127,417	46,480,000	5.1

Sources: * Wisconsin Legislative Audit Bureau.
** Wisconsin Department of Administration.

EXHIBIT C-7

STATE ASSESSMENT (EQUALIZED VALUE) OF TAXABLE PROPERTY 1979 TO 1988

Calendar Year	Value Of Taxable Property	Rate Of Increase (%)
1979	$ 96,722,610,405	
1980	108,480,469,889	12.2
1981	112,874,220,070	4.1
1982	118,159,120,779	4.7
1983	119,751,383,830	1.4
1984	122,060,946,775	1.9
1985	123,021,487,280	0.8
1986	120,574,776,770	– 2.0
1987	121,883,655,590	1.1
1988	126,587,557,530	3.86

Source: Wisconsin Department of Revenue.

EXHIBIT C-8

COMPARISON OF OUTSTANDING INDEBTEDNESS TO EQUALIZED VALUATION OF PROPERTY 1978 TO 1987

Calendar Year	Value Of Taxable Property	Outstanding Indebtedness*	Debt As Percentage Of Equalized Value
1978	$ 84,139,837,774	$ 1,713,841,295	2.04
1979	96,722,610,405	1,916,140,888	1.98
1980	108,480,469,889	1,916,176,740	1.77
1981	112,874,220,070	1,950,028,410	1.73
1982	118,159,120,779	2,027,293,532	1.72
1983	119,751,383,830	2,072,493,851	1.73
1984	122,060,946,775	2,153,152,215	1.76
1985	123,021,487,280	2,410,628,460	1.96
1986	120,574,776,770	2,378,658,743	1.97
1987	121,883,655,590	2,351,368,436	1.93

* Including obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Department of Revenue.
Wisconsin Legislative Audit Bureau.

EXHIBIT C-9

PER CAPITA STATE GENERAL OBLIGATION DEBT 1978 TO 1987

Year Ending Dec. 31	Outstanding Indebtedness*	Debt Per Capita	Debt Per Capita as % of Per Capita Income
1978	$ 1,713,841,295	$ 370.08	4.58
1979	1,916,140,888	410.66	4.53
1980	1,916,176,740	416.74	4.23
1981	1,950,028,410	411.75	3.89
1982	2,027,293,532	427.07	3.86
1983	2,072,493,851	436.50	3.77
1984	2,153,152,215	452.06	3.59
1985	2,410,628,460	504.84	3.83
1986	2,378,658,743	497.32	3.56
1987	2,351,368,436	489.16	3.34

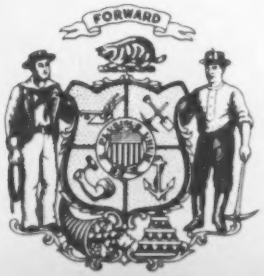
* Includes obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Legislative Audit Bureau.
Wisconsin Department of Administration.

The ferry at Merrimac is one of the last free ferries in the nation. After nearly a hundred years of privately-owned paid service for crossing the Wisconsin River, the state assumed operation and began free service in 1933. Available twenty-four hours a day, from mid-April to mid-December, the vessel can accommodate twelve regular or fifteen compact cars plus several bicycles.

State of Wisconsin Annual Fiscal Report 1988

Appendix



S 8675-2.2-U

Detail of State Government Operations

Exhibit A. Summary of Operations by Function

This exhibit appears in the Annual Fiscal Report as Exhibit B-3.

Schedules A-1 — A-8. Summaries of Operations by Individual Functional Areas

Notes to Appendix

- In Exhibit A the closing balance of the prior year does not agree with the opening balance of the following year due primarily to statutory disposition of balances.

- Note A - Unexpended appropriations from Segregated Funds lapse to such funds and accordingly are shown in the Balance Continuing Column. This primarily affects certain appropriations of the Transportation Fund and Groundwater Fund where the fund balances are accounted for within Schedule A-3, Environmental Resources, but from which several appropriations are made to agencies classified within other functional areas. Appropriation balances which were lapsed in Fiscal Year 1986-87 which were not forwarded to appropriations within the same functional area are described as follows:

Schedule A-1, Commerce	
Department of Agriculture - Auto Repair Regulation	$ 1,009
Schedule A-2, Education	
Department of Public Instruction - Driver Education	360,750
Department of Vocational, Technical & Adult Education - Driver Education	12,406
Schedule A-5, General Executive	
Department of Revenue - Motor Fuel Tax Administration	18,355
Lapse to Transportation Fund	
Schedule A-3, Environmental Resources	392,520

Schedule A-1, Commerce	
Department of Agriculture - Groundwater Standards Implementation	14,972
Schedule A-4, Human Relations and Resources	
Department of Health and Social Services - Groundwater Standards Implementation	12,300
Lapse to Groundwater Funds	
Schedule A-3, Environmental Resources	27,272
Total Lapse to Schedule A-3, Environmental Resources	$419,792

	BALANCE 7/1/86	APPROPRIATIONS BY SOURCE.		EXPENDITURES			BALANCE 6/30/87	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	3,313,687	31,774,712		24,460,469	5,582,987	1,456,661	785,322	2,802,959
PR	8,893,909		36,193,049	37,150,746				7,936,212
PR- FED	815,349		26,904,383	2,950,704		23,772,786		996,842
SEGREGATED FUNDS	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,389
SEGREGATED FUNDS - FED								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
EDUCATION								
GENERAL FUND - GPR	2,724,446	1908,921,883		622,342,394	41,966,490	1232,626,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,692,457	2,053,368	9,257,626		103,232,168
PR- FED	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		509,567-
SEGREGATED FUNDS	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
SEGREGATED FUNDS - FED								
TOTAL	243,184,745	1912,562,183	1180,210,209	1565,850,700	132,732,285	1393,567,228	11,708,528	232,098,398
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,001,218
PR- FED	299,703		15,386,315	10,183,045		2,121,652		3,381,321
SEGREGATED FUNDS	280,415,958	23,456,837-	727,261,941	456,394,637	3,684,461	295,384,200		228,757,764
SEGREGATED FUNDS - FED	3,631,726-		225,828,199	155,591,191	3,025,334	66,044,170		2,464,223-
TOTAL	305,717,542	95,821,236	972,589,253	663,866,602	7,906,795	432,736,713	13,103,358	256,514,563
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	18,077,121	1399,684,239		266,067,120	810,916,275	310,593,026	7,157,712	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,568,326
PR- FED	11,778,100		1402,980,214	148,487,084	1161,256,661	105,725,742		711,174-
SEGREGATED FUNDS	440,493,171	134,089	190,314,616	151,770,315	5,801,626	159,000		473,210,936
SEGREGATED FUNDS - FED								
TOTAL	479,399,064	1399,818,328	1941,858,224	803,788,135	2080,511,204	429,523,252	7,157,712	500,095,314
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,316,602	104,841,409		93,666,143	10,850,076	216	893,730	747,847
PR	7,422,298-		58,387,957	59,496,261			24,747	8,555,349-
PR- FED	38,561,234		28,042,283	3,581,696	2,229,659	2,335,902		58,456,261
SEGREGATED FUNDS	13377,447,636	805,400	3070,276,079	898,454,288	1,827,222	29,519		15548,218,087
SEGREGATED FUNDS - FED								
TOTAL	13409,903,175	105,646,809	3156,706,320	1055,198,388	14,906,956	2,365,637	918,477	15598,866,846
JUDICIAL								
GENERAL FUND - GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR- FED			947	947				
SEGREGATED FUNDS	1,148,765		348,551	334,406				1,162,910
SEGREGATED FUNDS - FED								
TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258

	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	2,802,959	34,525,344		25,968,800	3,213,623	1,520,552	502,517	6,122,810
PR	7,936,212		43,668,796	40,814,612				10,790,396
PR- FED	996,242		23,205,565	3,126,732		20,065,005		1,010,071
SEGREGATED FUNDS	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
SEGREGATED FUNDS - FED								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
EDUCATION								
GENERAL FUND - GPR	3,002,572	2274,116,469		664,011,620	44,728,658	1559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR- FED	509,567-		463,068,194	222,228,820	92,603,724	153,906,418		6,180,337-
SEGREGATED FUNDS	126,000,069	3,368,400	25,758,085	7,636,903		13,943,174		133,546,477
SEGREGATED FUNDS - FED								
TOTAL	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR- FED	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
SEGREGATED FUNDS	229,177,556	10,617,274-	814,370,206	465,048,840	5,547,901	277,652,999		284,680,748
SEGREGATED FUNDS - FED	2,464,223-		216,170,610	159,149,460	1,540,201	54,478,492		1,461,765-
TOTAL	256,934,355	112,8[illegible],169	1048,695,880	678,093,969	7,668,983	414,808,048	642,582	317,257,822
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	23,027,226	1395,297,648		276,667,686	783,276,870	311,334,192	9,232,468	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		3,099,813-
PR- FED	723,745-		1413,935,896	154,346,629	1161,935,708	110,236,944		13,307,129-
SEGREGATED FUNDS	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
SEGREGATED FUNDS - FED								
TOTAL	500,070,443	1396,099,448	1897,798,321	810,721,951	2028,534,121	435,528,597	9,232,468	509,951,076
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	747,847	100,365,986		97,242,947	1,651,781	100,000	947,729	1,171,375
PR	6,635,895-		72,820,612	69,086,804		308,929	24,913	3,235,928-
PR- FED	58,468,832		11,2[illegible]2,733	9,101,949	479,865	1,617,440		58,492,312
SEGREGATED FUNDS	15548,199,732	862,000	1564,013,399	681,780,754	27,566	100,000		16431,166,810
SEGREGATED FUNDS - FED								
TOTAL	15600,780,516	101,227,986	1648,056,744	857,212,454	2,159,213	2,126,369	972,641	16487,594,569
JUDICIAL								
GENERAL FUND - GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR- FED			599	1,96[illegible]				1,368-
SEGREGATED FUNDS	1,162,910		92,581	340,527				914,964
SEGREGATED FUNDS - FED								
TOTAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916

Exhibit A

Summary of 1986-87 Operations by Function, Agency and Program

	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	2,400	27,288,889		27,126,398			161,292	3,598
PR	545,101		395,670	285,681				655,090
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	8,996,103	1473,343,866		46,732,239	141,230,539	1292,924,156	1,054,324	398,711
PR	24,561,845		43,587,370	43,031,565				25,117,650
PR- FED								
SEGREGATED FUNDS	1019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1172,989,859
SEGREGATED FUNDS - FED								
TOTAL	1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220
BUILDING PROGRAMS								
BUILDING TRUST-SEG	10,651,864		2,237,763	2,722,423				10,167,204
CAPITAL IMPROVEMENT-SEG	68,911,396		254,264,945	159,595,016		65,204,249		98,377,076
TOTAL	79,563,260		256,502,708	162,317,439		65,204,249		108,544,280
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	61,804,882	5099,268,861		1151,725,822	1011,743,367	2906,787,095	34,947,163	55,870,294
PR	160,546,449		1212,097,592	1111,458,411	104,590,009	22,303,109	24,747	134,267,764
PR- FED	53,952,459		1904,152,564	372,330,936	1252,198,746	271,962,257		61,613,083
SEGREGATED FUNDS	15407,461,202		4845,567,250	2057,594,328	30,535,894	383,890,479		17781,007,750
SEGREGATED FUNDS - FED	3,631,726-		225,828,198	155,591,190	3,025,333	66,044,170		2,464,222-
TOTAL	15680,133,268	5099,268,861	8187,645,605	4848,700,690	2402,093,352	3650,987,112	34,971,910	18030,294,669

Exhibit A

Summary of 1987-88 Operations by Function, Agency and Program

	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	3,598	31,020,689		31,022,886			223	1,179
PR	655,090		398,477	448,268				609,299
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	398,711	1290,997,642		44,078,392	136,819,323	1110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR- FED								
SEGREGATED FUNDS	1172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1060,861,136
SEGREGATED FUNDS - FED								
TOTAL	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938
BUILDING PROGRAMS								
BUILDING TRUST-SEG	10,167,204		1,548,333-	2,034,610				6,584,261
CAPITAL IMPROVEMENT-SEG	98,377,076		86,741,226	95,423,390		74,644,057		15,050,855
TOTAL	108,544,280		85,192,893	97,458,000		74,644,057		21,635,116
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	55,870,294	5285,880,544		1213,615,862	970,254,717	3062,223,805	19,105,736	76,550,717
PR	134,267,764		1257,781,290	1132,715,000	80,609,067	24,565,651	24,912	154,134,422
PR- FED	61,613,083		1923,869,586	399,482,526	1255,019,296	288,597,685		42,383,161
SEGREGATED FUNDS	17781,007,750		3351,833,340	2162,295,697	37,902,077	375,549,579		18557,093,735
SEGREGATED FUNDS - FED	2,464,222-		216,170,610	159,149,459	1,540,200	54,478,492		1,461,765-
TOTAL	18030,294,669	5285,880,544	6749,654,827	5067,258,546	2345,325,359	3805,415,214	19,130,649	18828,700,272

AGENCY / PROGRAM / FUND		BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD & TRADE REGULATION									
GENERAL-GPR		35,355	8,350,512		8,217,344			143,667	24,857
GENERAL-PR		349,849		1,048,883	914,581				484,151
GENERAL-PRF		128,860		2,028,497	2,029,418				127,939
TRANSPORTATION - SEG	*	215	196,545		195,451				1,309
GROUNWATER FD-SEG	*		147,154		131,894				15,260
ANIMAL & PLANT HEALTH SERVICES									
GENERAL-GPR		9,706	3,345,549		3,257,536	7,560		87,009	3,150
GENERAL-PR		825,557		1,192,656	1,040,432				977,780
GENERAL-PRF		13,852		114,989	122,424				6,417
GROUNWATER FD-SEG									
MARKETING SERVICES									
GENERAL-GPR		18,446	1,888,604		1,852,164			33,829	21,057
GENERAL-PR	*	585,728		3,429,695	3,690,941				324,482
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			449,000			442,764		6,236	
STATE FAIR PARK									
GENERAL-PR		1,638,989		7,958,319	7,601,490				1,995,819
LAND CONSERV & FARMLAND PERSERV									
GENERAL-GPR		1,176,413	2,494,948		522,488	499,887	1,407,229	10,969	1,230,788
GENERAL-PR		9,109		42,152	46,972				4,289
GENERAL-PRF									
CENTRAL ADMIN SERVICES									
GENERAL-GPR		418	1,608,381		1,553,283			36,148	19,368
GENERAL-PR	*	141,372		185,694	149,673				177,393
GENERAL-PRF		220,841		166,466	68,859				318,449
FARM MEDIATION & ARBITRATION									
GENERAL-GPR			68,398		64,284			3,873	242
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		5,159,711	18,549,091	16,167,350	31,459,234	950,212	1,407,229	321,730	5,737,748
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-GPR			112,298		112,298				
GENERAL-PR		585,170		3,433,510	3,260,775				757,905
AGENCY TOTAL		585,170	112,298	3,433,510	3,373,073				757,905
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		127,431		1,032,798	946,367				213,861
AGENCY TOTAL		127,431		1,032,798	946,367				213,861

AGENCY / PROGRAM / FUND	ENCUMBRANCES	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD & TRADE REGULATION									
GENERAL-GPR		24,857	7,072,900		6,960,957			91,396	45,403
GENERAL-PR		484,151		3,519,545	2,556,581				1,447,115
GENERAL-PRF		127,939		2,123,850	2,064,393				187,396
TRANSPORTATION - SEG	*	300	227,200		218,197			NOTE A	9,303
GROUNWATER FD-SEG	*	287	191,500		166,152			NOTE A	25,635
ANIMAL & PLANT HEALTH SERVICES									
GENERAL-GPR		3,150	3,532,237		3,329,101	26,837		149,859	29,590
GENERAL-PR		977,780		1,392,769	1,177,961				1,192,587
GENERAL-PRF		6,417		119,610	115,639				10,387
GROUNWATER FD-SEG									
MARKETING SERVICES									
GENERAL-GPR		21,057	1,927,000		1,900,083			31,608	16,366
GENERAL-PR	*	315,767		3,633,500	3,597,647				351,620
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			449,000			434,689		14,311	
STATE FAIR PARK									
GENERAL-PR		1,995,819		7,718,411	8,106,157				1,608,073
LAND CONSERV & FARMLAND PERSERV									
GENERAL-GPR		1,230,788	2,953,100		612,079		1,420,552	28,792	2,122,464
GENERAL-PR		4,289		115,354	231,610				111,967-
GENERAL-PRF					3,040				3,040-
CENTRAL ADMIN SERVICES									
GENERAL-GPR		19,368	1,608,800		1,508,717			99,404	20,047
GENERAL-PR	*	186,108		309,626	210,983				284,751
GENERAL-PRF		318,449		166,899	85,701				399,647
FARM MEDIATION & ARBITRATION									
GENERAL-GPR		242	165,188		165,429				
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		5,721,767	18,126,925	19,099,563	33,010,427	461,525	1,420,552	415,371	7,640,378
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-GPR									
GENERAL-PR		757,905		3,790,591	3,438,571				1,109,925
AGENCY TOTAL		757,905		3,790,591	3,438,571				1,109,925
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		213,861		1,025,799	1,014,754				224,906
AGENCY TOTAL		213,861		1,025,799	1,014,754				224,906

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR *	385,023	2,734,100		2,376,710	485,000	49,432	54,875	153,105
GENERAL-PR	20,576		311,018	205,346				126,248
GENERAL-PRF	1,399		24,199,001	372,163		23,772,786		55,451
IND BLDG CONST LN-SE	228,843		8,399					237,242
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	94,953	4,552,418		4,572,783			9,987	64,601
GENERAL-PR	2,089		42,433	35,007				9,515
GENERAL-PRF								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR *	1,593,372	5,612,387		1,931,580	3,976,991		11,397	1,285,791
GENERAL-PR	205,071		74,058	10,990-				290,119
GENERAL-PRF	450,084		274,371	216,004				508,451
AGENCY TOTAL	2,981,409	12,898,905	24,909,280	9,698,603	4,461,991	23,822,218	76,260	2,730,523
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	2,043,918		3,684,478	4,230,238				1,498,158
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	48,979,764		42,810,927	271,314	17,598,217			73,921,160
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOVT PROP INS-SE	11,900,662		7,917,837	63,237		8,417,583		11,337,679
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
STATE LIFE INS -SEG	33,128,775		4,955,099	226,464	1,624,369			36,233,040
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		558,117			170,785		387,331	
HLTH INS RISK SH-SEG			42,690	42,690				
AGENCY TOTAL	96,053,118	558,117	59,411,031	4,833,942	19,393,371	8,417,583	387,331	122,990,037

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR *	1,403,429	8,097,114		3,103,169	2,564,392	100,000	56,830	3,676,152
GENERAL-PR	126,248		328,732	234,386				220,594
GENERAL-PRF	55,451		20,383,114	410,647		20,065,005		37,086-
IND BLDG CONST LN-SE	237,242		85,681-					151,561
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	64,601	6,350,700		6,188,484			22,123	204,693
GENERAL-PR	9,515		19,153	9,620				19,047
GENERAL-PRF								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR *	35,467	1,838,600		1,857,779			8,193	8,095
GENERAL-PR	290,119		198,359	48,486				439,992
GENERAL-PRF	508,451		277,339	317,471				468,319
AGENCY TOTAL	2,730,523	16,286,414	21,121,016	12,170,042	2,564,392	20,165,005	87,146	5,151,367
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	1,498,158		4,994,820	4,445,943				2,047,035
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	73,921,160		36,671,316	299,160	25,518,261		NOTE A	84,775,055
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOVT PROP INS-SE	11,337,679		8,241,140	62,372		7,885,876	NOTE A	11,630,571
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
STATE LIFE INS -SEG	36,233,040		4,626,936	212,048	1,554,746		NOTE A	39,093,182
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		187,706			187,706			
HLTH INS RISK SH-SEG			42,453	42,453				
AGENCY TOTAL	122,990,037	187,706	54,576,665	5,061,976	27,260,712	7,885,876		137,545,843

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	4,507-		7,620,047	7,756,826				141,286-
GENERAL-PRF	313		121,059	141,836				20,464-
AGENCY TOTAL	4,194-		7,741,106	7,898,662				161,750-
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	2,210,582		4,103,750	5,260,265				1,054,067
GENERAL-PRF								
AGENCY TOTAL	2,210,582		4,103,750	5,260,265				1,054,067
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	35,243		813,996	799,443				49,797
AGENCY TOTAL	35,243		813,996	799,443				49,797
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	117,732		1,219,564	1,223,380				113,915
AGENCY TOTAL	117,732		1,219,564	1,223,380				113,915
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-PR								
AGENCY TOTAL								
LOTTERY BOARD								
LOTTERY OPERATIONS								
GENERAL-GPR								
LOTTERY BOARD-SEG								
AGENCY TOTAL								
FUNCTION TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
COMMERCE								
RECAPITULATION								
GPR	3,313,687	31,774,712		24,460,469	5,582,987	1,456,661	785,322	2,802,959
PR	8,893,909		36,193,049	37,150,746				7,936,212
PR-F	815,349		26,904,383	2,950,704		23,772,786		996,242
SEG	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,689
SEG-F								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	141,286-		8,283,883	8,178,056				35,459-
GENERAL-PRF	20,464-		134,753	129,842				15,553-
AGENCY TOTAL	161,750-		8,418,637	8,307,898				51,011-
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,054,067		6,101,368	5,337,459				1,817,976
GENERAL-PRF								
AGENCY TOTAL	1,054,067		6,101,368	5,337,459				1,817,976
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	49,797		886,035	881,255				54,577
AGENCY TOTAL	49,797		886,035	881,255				54,577
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	113,915		1,350,851	1,342,428				122,338
AGENCY TOTAL	113,915		1,350,851	1,342,428				122,338
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-PR				2,715				2,715-
AGENCY TOTAL				2,715				2,715-
LOTTERY BOARD								
LOTTERY OPERATIONS								
GENERAL-GPR		343,000		343,000				
LOTTERY BOARD-SEG			382,942	329,124			NOTE A	53,818
AGENCY TOTAL		343,000	382,942	672,124				53,818
FUNCTION TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
COMMERCE								
RECAPITULATION								
GPR	2,802,959	34,525,344		25,968,800	3,213,623	1,520,552	502,517	6,122,810
PR	7,936,212		43,668,796	40,814,612				10,790,396
PR-F	996,242		23,205,565	3,125,732		20,065,005		1,010,071
SEG	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
SEG-F								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	4,830	1,159,294		281,657	871,880		4,086	6,500
GENERAL-PR	21,287		146,882	75,620				92,549
GENERAL-PRF	86,286		511,700	269,304	284,033			44,649
AGENCY TOTAL	112,403	1,159,294	658,582	626,581	1,155,913		4,086	143,698
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	878,647	5,528,812		5,746,698		250,000	68,020	342,741
GENERAL-PR	462,463-		4,569,775	3,990,275				117,037
GENERAL-PRF	37,871-		245,035	212,971				5,806-
AGENCY TOTAL	378,313	5,528,812	4,814,811	9,949,943		250,000	68,020	453,972
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		30,545,200			30,087,233		457,967	
GENERAL-PR	5,520		8,887-					3,367-
GENERAL-PRF	677,436		2,229,424		2,095,036			811,824
ADMINISTRATION								
GENERAL-GPR		183,837			183,837			
GENERAL-PR	159,563-		2,200,065	2,234,068	118,319			311,885-
GENERAL-PRF	221,438		1,579,395	2,033,154	5,120			237,441-
WISC HLTH EDUC- SEG	6,684		203,392	235,427				25,351-
STUD LN REPAYME - SE								
AGENCY TOTAL	751,516	30,729,037	6,203,388	4,502,650	32,489,546		457,967	233,779
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	52,461	1,884,900		1,908,173			15,835	13,353
GENERAL-PR	111,996		401,081	442,567				70,510
GENERAL-PRF	37,832-		334,806	276,046				20,928
HIST SOC TRUST-SEG	94,802		115,064	102,593				107,273
HISTORIC SITES								
GENERAL-GPR	19,748	975,350		955,059			37,795	2,243
GENERAL-PR	215,645		1,158,396	1,148,931				225,110
GENERAL-PRF	4,719-		5,064	345				
HIST SOC TRUST-SEG	109,057		35,232	9,342				134,947
HISTORIC PRESERVATION								
GENERAL-GPR	428	176,900		176,262			1,067	
GENERAL-PR	4,973		5,871	6,057				4,787
GENERAL-PRF	33,393-		410,169	425,162				48,386-
HIST SOC TRUST-SEG			11,823	11,823				

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	6,500	1,156,900		303,099	854,156		4,344	1,800
GENERAL-PR	92,549		94,415	137,791				49,173
GENERAL-PRF	44,649		493,900	254,516	204,084			79,949
AGENCY TOTAL	143,698	1,156,900	588,315	695,407	1,058,240		4,344	130,922
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	342,741	5,763,869		5,671,390		238,000	23,873	173,348
GENERAL-PR	117,037		4,024,202	3,610,087				531,151
GENERAL-PRF	5,806-		138,624	213,704				80,886-
AGENCY TOTAL	453,972	5,763,869	4,162,826	9,495,181		238,000	23,873	623,614
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		34,072,600			33,057,188		1,015,412	
GENERAL-PR	3,367-		44,600					41,233
GENERAL-PRF	811,824		1,893,994		2,668,504			37,314
ADMINISTRATION								
GENERAL-GPR		870,832		224,500	233,332		413,000	
GENERAL-PR	311,885-		588,115	228,167	48,105			42-
GENERAL-PRF	237,441-		1,192,994	1,167,465	6,059			217,971-
WISC HLTH EDUC- SEG	25,351-		267,177	300,822				58,996-
STUD LN REPAYME - SE								
AGENCY TOTAL	233,779	34,943,432	3,986,880	1,920,954	36,013,189		1,428,412	198,463-
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	13,353	2,030,900		1,990,152			27,974	26,127
GENERAL-PR	70,510		335,695	338,466				67,740
GENERAL-PRF	20,928		244,007	266,670				1,735-
HIST SOC TRUST-SEG	107,273		105,961	122,955				90,280
HISTORIC SITES								
GENERAL-GPR	2,243	1,066,024		1,040,211			22,823	5,233
GENERAL-PR	225,110		1,247,885	1,302,296				170,698
GENERAL-PRF			2,800	3,843				1,043-
HIST SOC TRUST-SEG	134,947		71,921	18,359				188,509
HISTORIC PRESERVATION								
GENERAL-GPR		216,300		209,593			1,010	5,697
GENERAL-PR	4,787		13,860	11,141				7,506
GENERAL-PRF	48,386-		460,400	412,340				326-
HIST SOC TRUST-SEG			349	349				

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	16,534	1,289,882		1,254,899			50,382	1,135
GENERAL-PR	278,885		230,730	154,797				354,818
GENERAL-PRF	12,037		115,692	78,009				49,719
HIST SOC TRUST-SEG	2,079,838		706,956	31,660				2,755,134
MUSEUM								
GENERAL-GPR	32,546	795,747		821,939			4,722	1,633
GENERAL-PR	18,647		376,001	314,842				79,806
GENERAL-PRF	80		13,902	22,796				8,813-
HIST SOC TRUST-SEG	10,924		13,272	14,363				9,833
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR		67,500		47,651			18,226	1,623
AGENCY TOTAL	2,982,658	5,190,278	3,934,059	8,203,317			128,026	3,775,653
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		6,112,859		612,459	5,345,215		155,185	
AGENCY TOTAL		6,112,859		612,459	5,345,215		155,185	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	252,507	28,180,560		19,082,687	356,485	7,988,368	754,563	250,964
GENERAL-PR *	747,244		8,866,018	8,638,589	483,380			491,293
GENERAL-PRF	89,576-		19,384,975	7,420,793	10,771,550	1,365,794		262,738-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1147,867,529				1145,915,490	1,952,039	
GENERAL-PR *	306,462		7,837,508			7,715,543		428,428
GENERAL-PRF	114,469		114,961,732			120,469,934		5,393,733-
TRANSPORTATION - SEG *		3,173,000				2,812,250		360,750
COMMON SCHOOL-SEG	9,910,371		10,772,037			10,470,937		10,211,472
BADGER TRUST-SEG								
AGENCY TOTAL	11,241,478	1179,221,089	161,822,269	35,142,069	11,611,414	1296,738,315	2,706,602	6,086,436

AGENCY / PROGRAM / FUND		BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
HISTORICAL SOCIETY									
EXECUTIVE & ADMIN SERVICES									
GENERAL-GPR		1,135	1,297,300		1,282,800			12,293	3,342
GENERAL-PR		354,818		236,947	181,650				410,115
GENERAL-PRF		49,719		162,956	145,895				66,781
HIST SOC TRUST-SEG		2,755,134		526,522	7,037				3,274,619
MUSEUM									
GENERAL-GPR		1,633	1,007,705		1,002,559			294	6,484
GENERAL-PR		79,806		531,401	441,035				170,173
GENERAL-PRF		8,813-		17,177	18,405				10,040-
HIST SOC TRUST-SEG		9,833		3,978	3,264				10,547
BURIAL SITE CATLG & EXCAVATION									
GENERAL-GPR		1,623	93,600		85,399			5,786	4,038
AGENCY TOTAL		3,775,653	5,711,828	3,961,862	8,884,419			70,180	4,494,744
MEDICAL COLLEGE OF WISCONSIN									
TRAINING OF HEALTH MANPOWER									
GENERAL-GPR			5,786,840		592,140	5,125,889		68,811	
AGENCY TOTAL			5,786,840		592,140	5,125,889		68,811	
PUBLIC INSTRUCTION									
EDUCATIONAL LEADERSHIP									
GENERAL-GPR		250,964	29,939,871		20,849,309	343,500	8,354,500	313,307	330,220
GENERAL-PR	*	347,948		10,193,086	8,641,973	957,420			941,640
GENERAL-PRF		262,738-		22,429,191	8,063,217	12,869,528	1,603,082		369,374-
AIDS FOR LOCAL EDUC PROGRAMMING									
GENERAL-GPR			1468,905,507				1467,670,164	1,235,343	
GENERAL-PR	*	571,773		9,220,308			9,153,915		638,166
GENERAL-PRF		5,393,733-		141,329,100			136,104,358		168,992-
TRANSPORTATION - SEG	*		2,901,100				2,762,638	NOTE A	138,462
COMMON SCHOOL-SEG		10,211,472		11,712,556			10,835,961		11,088,067
BADGER TRUST-SEG									
AGENCY TOTAL		5,725,686	1501,746,478	194,884,240	37,554,498	14,170,448	1636,484,618	1,548,650	12,598,190

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	1,121,925	595,797,182		581,652,261	5,121,839		8,137,451	2,007,555
GENERAL-PR	122,285,772		690,828,461	710,167,728	1,434,019			101,512,486
GENERAL-PRF	1,619,213		271,441,994	192,959,218	75,556,688			4,544,301
TRANSPORTATION - SEG	145	61,000		59,810				1,335
UNIV TRUST PRIN-SEG	78,054,015		6,918,514					84,972,530
UNIV TRUST INCOM-SEG	24,256,691		10,779,675	7,223,370				27,812,996
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	121,258	7,437,632		7,485,501			2,368	71,021
GENERAL-PR	263,691		903,567	809,175				358,083
MINORITY & DISADVANTAGED PROG								
GENERAL-GPR								
AGENCY TOTAL	227,721,710	603,295,814	980,872,212	1500,357,063	82,112,546		8,139,819	221,280,308
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	223,561	80,842,000		2,245,130		78,472,488	44,140	303,804
GENERAL-PR	232,181-		2,276,169	683,338	17,650	1,542,084		199,084-
GENERAL-PRF	3,044-		19,485,335	3,311,681		16,170,447		163
TRANSPORTATION - SEG *	19,900	406,300				393,894		32,306
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR		76,700		72,018			4,682	
GENERAL-PR	13,883		24,185	26,470				11,597
GENERAL-PRF	25,451-		119,200	117,982				24,233-
AGENCY TOTAL	3,332-	81,325,000	21,904,888	6,456,619	17,650	96,578,912	48,822	124,553
FUNCTION TOTAL	243,184,745	1912,562,183	1180,210,209	1565,850,700	132,732,285	1393,567,228	11,708,528	232,098,398
EDUCATION								
RECAPITULATION								
GPR	2,724,446	1908,921,883		622,342,394	41,966,490	1232,626,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,692,457	2,053,368	9,257,626		103,232,168
PR-F	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		509,567-
SEG	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
SEG-F								
TOTAL	243,184,745	1912,562,183	1180,210,209	1565,850,700	132,732,285	1393,567,228	11,708,528	232,098,398

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	2,007,555	623,026,621		615,249,433	5,114,592		4,102,025	568,126
GENERAL-PR	101,512,486		751,526,817	740,570,041	1,504,308			110,964,954
GENERAL-PRF	4,544,301		274,866,023	208,062,338	76,855,549			5,507,564-
TRANSPORTATION - SEG	1,335	61,000		60,098				2,238
UNIV TRUST PRIN-SEG	84,972,530		5,599,363					90,571,892
UNIV TRUST INCOM-SEG	27,812,996		7,470,257	7,124,019				28,159,234
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	71,021	7,755,200		7,785,573			34,478	6,170
GENERAL-PR	358,083		746,947	819,631				285,400
MINORITY & DISADVANTAGED PROG								
GENERAL-GPR		5,500,000		5,475,608			1,101	23,291
AGENCY TOTAL	221,280,308	636,342,821	1040,209,406	1585,146,740	83,474,450		4,137,605	225,073,740
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	303,804	85,613,600		2,237,054		82,944,499	163,776	572,075
GENERAL-PR	199,084-		2,305,191	613,557	14,875	1,292,346		114,672-
GENERAL-PRF	163		19,719,139	3,508,724		16,198,978		11,600
TRANSPORTATION - SEG *	19,900	406,300				344,575		81,625
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR		12,800		12,800				
GENERAL-PR	11,597		114,311	101,276				24,632
GENERAL-PRF	24,233-		117,888	111,704				18,049-
AGENCY TOTAL	112,147	86,032,700	21,956,528	6,585,115	14,875	100,780,398	163,776	557,211
FUNCTION TOTAL	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956
EDUCATION								
RECAPITULATION								
GPR	3,002,572	2274,116,469		664,011,620	44,728,658	1559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR-F	509,567-		463,068,194	222,228,820	92,603,724	153,906,418		6,180,337-
SEG	126,000,069	3,368,400	25,758,085	7,636,903		13,943,174		133,546,477
SEG-F								
TOTAL	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		73,300		71,694			1,606	
AGENCY TOTAL		73,300		71,694			1,606	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	1,253,776	10,784,569		11,275,839			98,755	663,751
GENERAL-PR	121,787		83,884	147,880				57,792
TRANSPORTATION - SEG *	286,791	250,000		439,506				97,285
NATURAL RESOURCE-SEG *	7,471,346	47,162,172	99,959	46,948,960				7,784,516
NATURAL RESOURCE-SEG F	1,325,035-		7,696,482	7,495,403				1,123,956-
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	2,491,806	13,139,400		13,336,492	950,681		245,687	1,098,345
GENERAL-PR	1,250,714		2,006,142	2,312,914				943,943
GENERAL-PRF	400,311		6,672,998	6,317,917				755,392
TRANSPORTATION - SEG *	98,118	589,383		583,647				103,854
NATURAL RESOURCE-SEG								
WASTE MANAGEMENT-SEG	3,723,647		477,375					4,201,022
INVEST & LOCAL -SEG								
GROUNWATER FD-SEG *	602,848	281,243-	2,047,472	2,119,849				249,228
ENVIRONMENTL RPR-SEG *	835,501	39,900-	1,794,354	1,170,162				1,419,793
ENVIRONMENTL RPR-SEG F								
ENFORCEMENT								
GENERAL-GPR	60,607	3,876,000		3,900,230			5,886	30,491
GENERAL-PR	252,670-		374,368	268,670				146,972-
GENERAL-PRF	63,672		292,442	360,585				4,471-
NATURAL RESOURCE-SEG *	70,835	9,262,931		9,225,542				108,224
NATURAL RESOURCE-SEG F	326,636		1,042,063	885,974				482,725
GROUNWATER FD-SEG								
ENVIRONMENTL RPR-SEG *	231	39,900		39,197				934
LOCAL SUPPORT								
GENERAL-GPR	23,260,785	75,317,392		576,059	246,319	69,186,691	5,269,587	23,299,521
GENERAL-PRF	164,280-		3,758,812	1,388,374		2,121,652		84,507
TRANSPORTATION - SEG	3,268,135	3,371,400				3,801,561		2,837,973
NATURAL RESOURCE-SEG *	1,317,738	7,758,428		558,897	91,839	4,845,702		3,579,728
NATURAL RESOURCE-SEG F	69,123		1,475,195	180,989		1,285,255		78,075
OUTDOOR RECREATION								
GENERAL-GPR		7,309,073					7,309,073	
ADMINISTRATIVE SERVICES								
GENERAL-GPR	77,302	7,632,039		7,376,271			172,763	160,306
GENERAL-PR								
GENERAL-PRF			4,662,062	2,116,170				2,545,893
NATURAL RESOURCE-SEG *	1,607,844	16,399,637	542,092	16,548,314				2,001,259
NATURAL RESOURCE-SEG F	3,300,592		1,092,630-	948,666				1,259,296
GROUNWATER FD-SEG								
NON-BUDGET ACCOUNTS								
NATURAL RESOURCE-SEG *	24,817,021	81,459,858-	73,077,919	924,427				15,510,655
AGENCY TOTAL	75,035,182	121,111,322	105,010,990	137,446,933	1,288,839	81,240,861	13,101,752	68,079,110

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		89,600		89,598			2	
AGENCY TOTAL		89,600		89,598			2	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	663,751	11,856,891		11,710,990			81,102	728,550
GENERAL-PR	57,792		109,978	107,825				59,946
TRANSPORTATION - SEG *	63,008	350,000		191,858			NOTE A	221,150
NATURAL RESOURCE-SEG *	6,514,682	47,112,231	239,520	47,171,345			NOTE A	6,695,088
NATURAL RESOURCE-SEG F	1,123,956-		7,922,345	7,869,477				1,071,088-
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,098,345	14,328,900		13,402,301	423,275		258,089	1,343,581
GENERAL-PR	943,943		3,181,036	2,154,619	16,419			1,953,941
GENERAL-PRF	755,392		6,214,766	6,551,932				418,225
TRANSPORTATION - SEG *	85,922	37,400		113,501			NOTE A	9,821
NATURAL RESOURCE-SEG		563,100		439,709			NOTE A	123,391
WASTE MANAGEMENT-SEG	4,201,022		103,192					4,304,214
INVEST & LOCAL -SEG								
GROUNWATER FD-SEG *	276,500	581,800-	2,837,816	1,817,518			NOTE A	714,998
ENVIRONMENTL RPR-SEG *	1,420,231	42,200-	3,325,407	1,425,453			NOTE A	3,277,985
ENVIRONMENTL RPR-SEG F			247,228	201,846				45,382
ENFORCEMENT								
GENERAL-GPR	30,491	4,024,200		4,026,322			24,134	4,235
GENERAL-PR	146,972-		276,867	158,728				28,833-
GENERAL-PRF	4,471-		283,515	280,047				1,003-
NATURAL RESOURCE-SEG *	35,011	9,853,300		9,662,596			NOTE A	225,714
NATURAL RESOURCE-SEG F	482,725		1,063,474	1,030,179				516,019
GROUNWATER FD-SEC		38,700		33,835			NOTE A	4,865
ENVIRONMENTL RPR-SEG *	495	42,200		41,857			NOTE A	838
LOCAL SUPPORT								
GENERAL-GPR	23,299,521	83,404,877		782,659	141,187	79,904,679	163,558	25,712,315
GENERAL-PRF	84,507		3,877,522	1,478,559		2,771,879		288,409-
TRANSPORTATION - SEG	2,837,973	1,439,300				2,145,333	NOTE A	2,131,940
NATURAL RESOURCE-SEG *	3,102,024	10,535,107		764,569	269,472	5,971,001	NOTE A	6,632,090
NATURAL RESOURCE-SEG F	78,075		912,004	6,106		889,532		94,440
OUTDOOR RECREATION								
GENERAL-GPR								
ADMINISTRATIVE SERVICES								
GENERAL-GPR	160,306	7,364,975		7,181,951			111,009	232,321
GENERAL-PR			1,115,900	1,115,200				700
GENERAL-PRF	2,545,893		2,060,797	2,365,891				2,240,799
NATURAL RESOURCE-SEG *	1,668,069	16,531,403	654,599	16,664,786			NOTE A	2,189,284
NATURAL RESOURCE-SEG F	1,259,296		1,244,505	840,458				1,663,343
GROUNWATER FD-SEG		210,600		195,664			NOTE A	14,936
NON-BUDGET ACCOUNTS								
NATURAL RESOURCE-SEG *	17,671,900	84,873,241-	82,089,627	168,155-				15,056,440
AGENCY TOTAL	68,061,475	122,195,943	117,760,097	139,619,626	850,353	91,682,424	637,892	75,227,220

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	4,164,525	235,323,000	283,323		1,167,595	229,954,786		8,648,467
TRANSPORTATION - SEG F	318,552-		4,182,900		685,097	3,261,510		82,258-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	33,045,488	18,623,400	23,963,428		2,425,027	56,782,150		16,425,138
TRANSPORTATION - SEG F	4,777,773-		66,295,117		2,340,237	61,497,406		2,320,298-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	121,973,849	244,077,602	7,870,679	236,821,824				137,100,307
TRANSPORTATION - SEG F	31,065-		141,031,770	141,345,615				344,910-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	1,657,398-	29,612,700	6,127,444	36,714,662				2,631,915-
TRANSPORTATION - SEG F	561,174-		3,578,406	3,288,124				270,892-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	182,380		1,612,452	1,648,377				146,455
TRANSPORTATION - SEG *	4,700,654	79,416,119	2,885-	78,488,558				5,625,330
TRANSPORTATION - SEG F	314,479-		1,618,894	1,446,419				142,004-
DEBT SERVICES								
TRANSPORTATION - SEG		23,757,526		23,757,526				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *	29	819,400		797,468				21,961
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			418,302,841					418,302,841
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	73,586,912	659,016,123-	192,677,941	166				392,751,437-
AGENCY TOTAL	229,993,397	27,386,377-	867,542,311	524,308,738	6,617,956	351,495,852		187,726,785
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	200,277	1,146,300		760,509				586,068
GENERAL-PR								
TRANSPORTATION - SEG	150,000			144,088				5,912
NATURAL RESOURCE-SEG	351,637	610,400		855,962				106,075
ADMINISTRATION								
GENERAL-GPR								
GENERAL-PR	13,156-		35,952	22,796				
NATURAL RESOURCE-SEG *	207	266,290		255,883				10,614
AGENCY TOTAL	688,964	2,022,990	35,952	2,039,237				708,669
FUNCTION TOTAL	305,717,542	95,821,236	972,589,253	663,866,602	7,906,795	432,736,713	13,103,358	256,514,563
ENVIRONMENTAL RESOURCES								
RECAPITULATION								
GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,001,218
PR-F	299,703		15,386,315	10,183,045		2,121,652		3,381,321
SEG	280,415,958	23,456,837-	727,261,941	456,394,637	3,684,461	295,384,200		228,757,764
SEG-F	3,631,726-		225,828,199	155,591,191	3,025,334	66,044,170		2,464,223-
TOTAL	305,717,542	95,821,236	972,589,253	663,866,602	7,906,795	432,736,713	13,103,358	256,514,563

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	5,683,283	248,282,300	331,266		817,068	244,240,102	NOTE A	9,239,678
TRANSPORTATION - SEG F	82,258-		3,172,955		310,933	2,900,480		120,716-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	15,495,020	23,249,800	16,832,527		4,461,362	25,296,562	NOTE A	25,819,423
TRANSPORTATION - SEG F	2,320,298-		52,339,325		1,229,268	50,688,480		1,898,722-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	132,888,077	277,649,711	5,523,937	247,631,335			NOTE A	168,430,389
TRANSPORTATION - SEG F	344,910-		144,533,471	144,253,283				64,722-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	3,476,241-	31,602,000	6,644,074	35,042,541			NOTE A	272,709-
TRANSPORTATION - SEG F	270,892-		3,633,417	3,778,911				416,386-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	146,455		772,000	819,947				98,508
TRANSPORTATION - SEG *	3,042,079	80,462,000	1,898	79,480,522			NOTE A	4,025,455
TRANSPORTATION - SEG F	142,004-		1,101,887	1,169,200				209,317-
DEBT SERVICES								
TRANSPORTATION - SEG		23,197,289		23,197,289				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *		890,600		862,033			NOTE A	28,567
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			494,336,831				NOTE A	494,336,831
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	37,553,203	697,695,174-	201,449,514				NOTE A	458,692,456-
AGENCY TOTAL	188,171,513	12,361,474-	930,673,100	536,235,062	6,818,630	323,125,624		240,303,824
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	586,068	2,346,900		1,318,885				1,614,083
GENERAL-PR			262,682	312,804				50,122-
TRANSPORTATION - SEG	5,912	250,000		130,076				125,836
NATURAL RESOURCE-SEG	106,075			71,861				34,214
ADMINISTRATION								
GENERAL-GPR		42,100		37,412			4,688	
GENERAL-PR								
NATURAL RESOURCE-SEG *	3,311	278,100		278,645			NOTE A	2,767
AGENCY TOTAL	701,366	2,917,100	262,682	2,149,683			4,688	1,726,778
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	256,934,355	112,841,169	1048,695,880	678,093,969	7,668,983	414,808,048	642,582	317,257,822
RECAPITULATION								
GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR-F	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
SEG	229,177,556	10,617,274-	814,370,206	465,048,840	5,547,901	277,652,999		284,680,748
SEG-F	2,464,223-		216,170,610	159,149,460	1,540,201	54,478,492		1,461,765-
TOTAL	256,934,355	112,841,169	1048,695,880	678,093,969	7,668,983	414,808,048	642,582	317,257,822

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON								
CRIMINAL JUSTICE								
GENERAL-GPR								
GENERAL-PRF *								
AGENCY TOTAL								
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR		2,028,707		1,938,799			87,578	2,330
GENERAL-PR	9,407		23,330	27,663				5,075
AGENCY TOTAL	9,407	2,028,707	23,330	1,966,462			87,578	7,405
BOARD ON AGING & LONG TERM CARE								
INDENT THE NEEDS OF AGED &DISAB								
GENERAL-GPR		209,200		207,705			1,495	
GENERAL-PR	9,060-		75,576	89,039				22,523-
GENERAL-PRF	10,715							10,715
AGENCY TOTAL	1,655	209,200	75,576	296,744			1,495	11,808-
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	369,456		428,184	101,846	335,338			360,455
GENERAL-PRF			88,430	10,695	13,089			64,645
CHILDRENS TRUST-SEG	4,443		6,270					10,714
AGENCY TOTAL	373,899		522,885	112,542	348,428			435,814
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR	193,675	562,325		59,263	672,753		21,930	2,054
AGENCY TOTAL	193,675	562,325		59,263	672,753		21,930	2,054
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	1,164,865	501,131,035		23,586,727	475,023,427		1,566,916	2,118,831
GENERAL-PR	1,596,275		7,311,587	6,572,542	679,787			1,655,533
GENERAL-PRF	6,174,004-		709,947,392	28,092,905	678,819,438			3,138,955-
GROUNWATER FD-SEG *		134,089		121,789				12,300

AGENCY / PROGRAM / FUND		BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON									
CRIMINAL JUSTICE									
GENERAL-GPR			50,300		50,188			113	
GENERAL-PRF	*	12,571-		357,398	40,048	25,385	279,394		
AGENCY TOTAL		12,571-	50,300	357,398	90,235	25,385	279,394	113	
EMPLOYMENT RELATIONS COMMISSION									
PROMOTION OF PEACE LABOR REL									
GENERAL-GPR		2,330	2,010,200		1,948,976			59,973	3,581
GENERAL-PR		5,075		32,125	28,278				8,922
AGENCY TOTAL		7,405	2,010,200	32,125	1,977,255			59,973	12,502
BOARD ON AGING & LONG TERM CARE									
INDENT THE NEEDS OF AGED &DISAB									
GENERAL-GPR			220,600		220,540			60	
GENERAL-PR		22,523-		148,628	132,303				6,197-
GENERAL-PRF		10,715		8,714-					2,001
AGENCY TOTAL		11,808-	220,600	139,914	352,842			60	4,196-
CHILD ABUSE & NEGLECT PREV BD									
PREV OF CHILD ABUSE & NEGLECT									
GENERAL-PR		360,455		682,257	117,183	425,667			499,862
GENERAL-PRF		64,645		50,741	51,387	12,891			51,108
CHILDRENS TRUST-SEG		10,714		24,094		14,875			19,932
AGENCY TOTAL		435,814		757,092	168,570	453,433			570,902
ADOL PREG PREV & PREG SERV BD									
ADOL PREGNANCY PREVENT & SERVS									
GENERAL-GPR		2,054	541,200		67,826	443,120		9,186	23,123
AGENCY TOTAL		2,054	541,200		67,826	443,120		9,186	23,123
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DELV									
GENERAL-GPR		2,118,831	500,204,141		24,161,569	445,347,904		847,391	1,966,107
GENERAL-PR		1,655,533		8,600,990	6,810,834	1,026,334			2,419,355
GENERAL-PRF		3,138,955-		736,898,092	28,879,580	711,606,059			6,726,502-
GROUNWATER FD-SEG	*		141,000		79,841			NOTE A	61,159

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES								
CARE & TREATMENT FACILITIES								
GENERAL-GPR	368,644	37,808,881		37,522,549			306,683	348,293
GENERAL-PR	4,315,724		102,602,525	108,013,491				1,095,242-
GENERAL-PRF			55,284	56,137				853-
CORRECTIONAL SERVICES								
GENERAL-GPR	957,280	139,111,635		136,210,242	2,603,268		458,559	796,846
GENERAL-PR	6,197,295-		32,749,999	32,723,050	2,970,679			9,141,026-
GENERAL-PRF	10,180-		488,518	484,557				6,219-
BENEVOLENT TRUST-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	14,557,476	660,318,468		16,869,917	326,429,475	309,497,996	3,035,121	19,043,434
GENERAL-PR *	193,023		99,831,555	913,099	95,426,481	4,038,727		353,729-
GENERAL-PRF	9,602,847		557,384,335	37,380,353	434,602,417	89,870,162		5,134,249
VOCATIONAL REHABILITATION SERV								
GENERAL-GPR	359,155	8,129,250		3,630,370	4,402,280		277,677	178,078
GENERAL-PR *	195,355		148,990	140,264				204,081
GENERAL-PRF	767,950		28,278,398	13,434,459	15,626,379			14,489-
GENERAL ADMINISTRATION								
GENERAL-GPR	38,367	13,380,711		12,979,476			368,500	71,102
GENERAL-PR	983,403		12,161,437	11,799,401				1,345,439
GENERAL-PRF	324,962		1,092,809	1,333,427				84,344
AGENCY TOTAL	23,057,348	1360,014,069	1552,052,829	471,864,757	2036,583,630	403,406,885	6,013,456	17,255,517
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING								
GENERAL-GPR	15,122			8,233			6,889	
GENERAL-PR	598,830		686,115	1,110,785				174,160
GENERAL-PRF								
AGENCY TOTAL	613,952		686,115	1,119,018			6,889	174,160
COMMUNITY DEVELOP FINANCE AUTH								
COMMUNITY DEVELOP ASSISTANCE								
GENERAL-GPR								
AGENCY TOTAL								
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	7,950	5,965,949		4,572,854	840,704	203,700	61,018	295,622
GENERAL-PR	3,183,655		68,647,917	55,816,840	3,124,357	5,965,546		6,924,829
GENERAL-PRF	7,221,505		97,705,139	60,640,856	32,005,264	15,492,560		3,212,037-
SELF-INSURED EMP-SEG								
WORK INJ SUPPL BEN-S	1,078,252		1,849,596		1,089,249			1,838,599
UNEMP COMP INT-SEG								
ENVIRON CLEAN-UP-SEG								

AGENCY / PROGRAM / FUND		BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	BALANCE 6/30/88 CONTINUING
HEALTH & SOCIAL SERVICES									
CARE & TREATMENT FACILITIES									
GENERAL-GPR		348,293	37,857,620		37,920,302			142,405	143,206
GENERAL-PR		1,095,242-		104,733,490	112,416,305				8,778,057-
GENERAL-PRF		853-		68,863	67,309				701
CORRECTIONAL SERVICES									
GENERAL-GPR		796,846	146,604,066		143,160,465	2,761,475		555,413	923,559
GENERAL-PR		9,141,026-		36,151,459	33,710,846	2,568,274			9,268,687-
GENERAL-PRF		6,219-		405,136	403,516				4,598-
BENEVOLENT TRUST-SEG		13,500							13,500
COMMUNITY SERVICES									
GENERAL-GPR		19,043,434	647,180,148		17,011,247	299,237,826	310,614,292	6,136,832	33,223,385
GENERAL-PR	*	381,309-		77,071,487	1,026,700	72,373,991	4,121,071		831,583-
GENERAL-PRF		5,134,249		530,512,602	40,027,542	406,303,815	96,047,488		6,731,994-
VOCATIONAL REHABILITATION SERV									
GENERAL-GPR		178,078	9,396,875		4,302,727	4,217,671		487,737	566,817
GENERAL-PR	*	231,661		490,475	274,544	45,920			401,673
GENERAL-PRF		14,489-		28,602,456	14,630,431	13,506,640			450,896
GENERAL ADMINISTRATION									
GENERAL-GPR		71,102	13,313,600		13,001,696			261,425	121,581
GENERAL-PR		1,345,439		12,297,884	12,352,622				1,290,702
GENERAL-PRF		84,344		1,474,617	1,483,591				75,370
AGENCY TOTAL		17,243,218	1354,697,449	1537,307,552	491,721,667	1988,995,908	410,782,851	8,431,204	9,316,589
HOSPITAL RATE-SETTING COMM									
HOSPITAL RATE-SETTING									
GENERAL-GPR									
GENERAL-PR		174,160		107,168-	52,843				14,150
GENERAL-PRF									
AGENCY TOTAL		174,160		107,168-	52,843				14,150
COMMUNITY DEVELOP FINANCE AUTH									
COMMUNITY DEVELOP ASSISTANCE									
GENERAL-GPR			150,000					150,000	
AGENCY TOTAL			150,000					150,000	
INDUSTRY, LABOR & HUMAN RELAT									
INDUSTRY LABOR & HUMAN RELATION									
GENERAL-GPR		295,622	5,299,250		4,364,160	404,799	72,700	228,382	524,831
GENERAL-PR		6,924,829		37,943,794	30,571,458	1,627,755	6,093,106		6,576,304
GENERAL-PRF		3,212,037-		106,017,068	60,488,015	30,156,923	12,961,426		801,333-
SELF-INSURED EMP-SEG									
WORK INJ SUPPL BEN-S		1,838,599		2,021,679		1,084,329			2,775,949
UNEMP COMP INT-SEG				17,861,831	17,861,831				
ENVIRON CLEAN-UP-SEG				4,965					4,965

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
REVIEW COMMISSION								
GENERAL-GPR		93,900		85,292			8,608	
GENERAL-PR			165,047	165,047				
GENERAL-PRF	7,215		1,036,408	1,043,623				
AGENCY TOTAL	11,498,576	6,059,849	169,404,108	122,324,513	37,059,574	21,661,806	69,626	5,847,013
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	79,014	9,335,950		9,295,968			74,993	44,003
GENERAL-PR			56,760	1,427				55,333
GENERAL-PRF	14,290		492,378	502,394				4,274
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	56,636	8,229,779		8,139,833		37,500	96,816	12,265
GENERAL-PR	1,383,961		5,894,077	2,599,923		2,419,810		2,258,305
GENERAL-PRF	12,273		84,105	38,308				58,071
ADMINISTRATIVE SERVICES								
GENERAL-GPR	251,387	1,964,712		2,093,536			13,282	109,281
GENERAL-PR								
GENERAL-PRF	26,070		13,830	7,058				32,841
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	6,588-		293,912	286,813				510
GENERAL-PRF			25,465			25,465		
VICTIMS AND WITNESSES								
GENERAL-GPR	450	2,513,645		436,758	929,722	853,831	293,268	518
GENERAL-PR	37,809		668,570	29,489		621,400		55,490
GENERAL-PRF	145-		523,180		190,074	337,555		4,594-
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	149,421,360		19,535,638					168,956,998
NORMAL SCHOOL -SEG	15,794,057		101,417					15,895,474
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	167,609,985	22,044,086	27,689,331	23,431,506	1,119,796	4,295,560	478,359	188,018,181
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	24,980	4,885,975		4,649,154			257,232	4,569
GENERAL-PR	53,696		23,176	24,066				52,805
GENERAL-PRF	25,399-		5,748,787	5,446,554				276,834
TRANSPORTATION - SEG								
GUARD MEMBERS BENEFITS								
GENERAL-GPR		23,445			14,646		8,799	
AGENCY TOTAL	53,277	4,909,420	5,771,962	10,119,775	14,646		266,031	334,208

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
REVIEW COMMISSION								
GENERAL-GPR		83,800		76,600			7,200	
GENERAL-PR			147,425	147,425				
GENERAL-PRF			1,143,399	1,143,399				
AGENCY TOTAL	5,847,013	5,383,050	165,140,162	114,652,889	33,273,806	19,127,232	235,582	9,080,716
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	44,003	9,784,536		9,664,610			38,625	125,304
GENERAL-PR	55,333		75,438	111,857				18,913
GENERAL-PRF	4,274		262,440	268,104				1,389-
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	12,265	8,402,542		8,252,142		60,000	847	101,818
GENERAL-PR	2,258,305		6,138,495	3,489,388		2,620,849		2,286,564
GENERAL-PRF	58,071		212,639	66,464				204,246
ADMINISTRATIVE SERVICES								
GENERAL-GPR	109,281	2,171,900		2,200,341			51	80,789
GENERAL-PR			21,463	17,812				3,651
GENERAL-PRF	32,841		20,912	41,812				11,942
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	510		356,708	357,329				111-
GENERAL-PRF			25,268			25,268		
VICTIMS AND WITNESSES								
GENERAL-GPR	518	1,964,800		446,343	857,959	587,200	72,837	979
GENERAL-PR	55,490		952,401	32,294		975,436		161
GENERAL-PRF	4,594-		1,251,956		323,994	923,367		
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	168,956,998		14,727,313					183,684,311
NORMAL SCHOOL -SEG	15,895,474		144,398					16,039,872
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	188,018,181	22,323,778	24,189,431	24,948,495	1,181,953	5,192,121	112,361	203,096,461
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	4,569	5,028,220		4,868,177			158,225	6,387
GENERAL-PR	52,805		103,923	135,474				21,254
GENERAL-PRF	276,834		6,641,021	6,755,431				162,424
TRANSPORTATION - SEG		60,800		36,433			NOTE A	24,367
GUARD MEMBERS BENEFITS								
GENERAL-GPR		6,116			6,116			
AGENCY TOTAL	334,208	5,095,136	6,744,944	11,795,515	6,116		158,225	214,432

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	2,120	3,590,673		3,380,444			212,349	
GENERAL-PR	2,343,022		16,794,635	17,048,829				2,088,829
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		400,000		400,000				
GENERAL-PRF			15,757	15,757				
TRANSPORTATION - SEG								
VETERANS TRUST-SEG	4,281,341		7,432,473	2,122,553	4,712,377	81,000		4,797,885
SELF-AMORTIZ VETS MTG LOANS								
VET MORTGAGE TR-SEG	269,360,806		161,389,221	149,525,972		78,000		281,146,055
AGENCY TOTAL	275,987,290	3,990,673	185,632,087	172,493,556	4,712,377	159,000	212,349	288,032,769
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
AGENCY TOTAL								
FUNCTION TOTAL	479,399,064	1399,818,328	1941,858,224	803,788,135	2080,511,204	429,523,252	7,157,712	500,095,314
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	18,077,121	1399,684,239		266,067,120	810,916,275	310,593,026	7,157,712	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,568,326
PR-F	11,778,100		1402,980,214	148,487,084	1161,256,661	105,725,742		711,174-
SEG	440,493,171	134,089	190,314,616	151,770,315	5,801,626	159,000		473,210,936
SEG-F								
TOTAL	479,399,064	1399,818,328	1941,858,224	803,788,135	2080,511,204	429,523,252	7,157,712	500,095,314

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR		4,062,636		4,006,978			53,464	2,193
GENERAL-PR	2,088,829		18,009,588	17,855,104				2,243,313
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		965,100		942,800			22,300	
GENERAL-PRF								
TRANSPORTATION - SEG		600,000						600,000
VETERANS TRUST-SEG	4,797,885		7,520,090	2,019,373	4,154,400	72,000	NOTE A	6,072,203
SELF-AMORTIZ VETS MTG LOANS								
VET MORTGAGE TR-SEG	281,146,055		137,707,193	140,069,559		75,000	NOTE A	278,708,689
AGENCY TOTAL	288,032,769	5,627,736	163,236,871	164,893,814	4,154,400	147,000	75,764	287,626,397
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
AGENCY TOTAL								
FUNCTION TOTAL	500,070,443	1396,099,448	1897,798,321	810,721,951	2028,534,121	435,528,597	9,232,468	509,951,076
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	23,027,226	1395,297,648		276,667,686	783,276,870	311,334,192	9,232,468	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		3,099,813-
PR-F	723,745-		1413,935,896	154,346,629	1161,935,708	110,236,944		13,307,129-
SEG	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
SEG-F								
TOTAL	500,070,443	1396,099,448	1897,798,321	810,721,951	2028,534,121	435,528,597	9,232,468	509,951,076

AGENCY / PROGRAM / FUND		BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF									
SUPERVISION AND MANAGEMENT									
GENERAL-GPR		233,718	12,614,051		12,157,418	70,940		320,079	299,331
GENERAL-PR	*	9,201,850-		50,545,554	52,461,920				11,118,215-
GENERAL-PRF		38,510,910		21,862,404	1,824,820				58,548,494
EMERGENCY GOVERNMENT SERVICES									
GENERAL-GPR		263,007	565,300		533,801	125,502		20,310	148,694
GENERAL-PR		44,341		345,671	373,712				16,300
GENERAL-PRF		55,077-		4,729,564	1,097,450	2,055,136	1,606,300		84,400-
TRANSPORTATION - SEG									
COMMITTEES & INTERSTATE BODIES									
GENERAL-GPR		16,689	247,077		253,658			9,802	306
GENERAL-PR		78,599		50,180	120,537				8,242
ATTACHED DIVISIONS/BDS/COMM									
GENERAL-GPR		11,748	1,085,368		1,066,034			27,263	3,818
GENERAL-PR									
GENERAL-PRF		120,983		72,157	193,140				
FACILITIES MANAGEMENT									
GENERAL-PR	*								
OFFICE OF JUSTICE ASSISTANCE									
GENERAL-GPR			284,300		252,282			32,018	
GENERAL-PR									
GENERAL-PRF	*	22,448-		1,363,983	450,431	174,523	729,602		13,020-
AGENCY TOTAL		30,000,621	14,796,096	78,969,514	70,785,203	2,426,101	2,335,902	409,473	47,809,552
ELECTIONS BOARD									
ADMIN OF ELEC & CAMPAIGN LAWS									
GENERAL-GPR		200	452,223		449,782			1,792	849
GENERAL-PR									
WISC ELECT CAPGN-SEG		1,655,070		524,683		1,827,222			352,532
AGENCY TOTAL		1,655,270	452,223	524,683	449,782	1,827,222		1,792	353,381
EMPLOYMENT RELATIONS, DEPT. OF									
EMPLOYMENT RELATIONS									
GENERAL-GPR		125,191	4,694,822		4,610,789			136,312	73,912
GENERAL-PR		124,534		740,074	700,468				164,140
AFFIRMATIVE ACTION COUNCIL									
GENERAL-GPR			9,700		8,599			3	1,099
GENERAL-PR									
AGENCY TOTAL		250,725	4,704,522	740,074	5,319,856			136,315	239,151
EMPLOYE TRUST FUNDS, DEPT. OF									
EMPLOYE BENEFIT PLANS									
GENERAL-GPR			10,653,633			10,653,633			
FIXED RETIRE TRUST-S		8905,600,136		1606,118,331	364,600,771				147,117,696

AGENCY / PROGRAM / FUND		BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF									
SUPERVISION AND MANAGEMENT									
GENERAL-GPR		299,331	12,416,300		12,588,177	9,289		13,684	104,481
GENERAL-PR	*	11,262,578-		39,818,795	37,996,998				9,440,781-
GENERAL-PRF		58,548,494		8,175,857	7,829,628				58,894,724
EMERGENCY GOVERNMENT SERVICES									
GENERAL-GPR		148,694	1,667,700		589,932	729,548		53,275	443,639
GENERAL-PR		16,300		354,141	330,790				39,651
GENERAL-PRF		84,400-		1,255,451	1,022,427	515,220-	1,063,480		399,637-
TRANSPORTATION - SEG			19,000			19,000			
COMMITTEES & INTERSTATE BODIES									
GENERAL-GPR		306	369,700		234,972			20,534	114,500
GENERAL-PR		8,242		30-	670				7,543
ATTACHED DIVISIONS/BDS/COMM									
GENERAL-GPR		3,818	3,075,821		3,005,223			70,083	4,334
GENERAL-PR				32,075	7,077				24,998
GENERAL-PRF									
FACILITIES MANAGEMENT									
GENERAL-PR	*	2,063,817		23,998,945	23,562,508				2,500,254
OFFICE OF JUSTICE ASSISTANCE									
GENERAL-GPR			232,500		160,837			71,208	455
GENERAL-PR				1,015,573	112,819		308,649		594,105
GENERAL-PRF	*	449-		1,789,460	249,894	995,085	553,960		9,927-
AGENCY TOTAL		49,741,577	17,781,021	76,440,268	87,691,952	1,237,702	1,926,089	228,784	52,878,340
ELECTIONS BOARD									
ADMIN OF ELEC & CAMPAIGN LAWS									
GENERAL-GPR		849	439,113		439,708				253
GENERAL-PR				7,627	6,314		280		1,033
WISC ELECT CAPGN-SEG		352,532		445,795		8,566			789,760
AGENCY TOTAL		353,381	439,113	453,422	446,022	8,566	280		791,047
EMPLOYMENT RELATIONS, DEPT. OF									
EMPLOYMENT RELATIONS									
GENERAL-GPR		73,912	4,546,659		4,586,667			8,594	25,310
GENERAL-PR		164,140		665,660	616,429				213,370
AFFIRMATIVE ACTION COUNCIL									
GENERAL-GPR		1,099	8,700		9,426			372	
GENERAL-PR									
AGENCY TOTAL		239,151	4,555,359	665,660	5,212,523			8,966	238,680
EMPLOYE TRUST FUNDS, DEPT. OF									
EMPLOYE BENEFIT PLANS									
GENERAL-GPR			912,944			912,944			
FIXED RETIRE TRUST-S		147,117,696		1914,464,444	439,604,563				1621,977,577

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF							
EMPLOYEE BENEFIT PLANS							
VAR RETIRE TRUST-SEG	2197,007,439		482,170,071	60,544,451			2618,633,058
PUBLIC EMPL TRUST-SE	19,504,076		463,510,135	470,354,485			12,659,727
AGENCY TOTAL	1122,111,651	10,653,633	2551,798,537	895,499,707	10,653,633		2778,410,481
ETHICS BOARD							
CODE OF ETHICS							
GENERAL-GPR	12,943	136,400		135,553		10,873	2,916
GENERAL-PR							
AGENCY TOTAL	12,943	136,400		135,553		10,873	2,916
OFFICE OF THE GOVERNOR							
EXECUTIVE ADMINISTRATION							
GENERAL-GPR		1,642,926		1,642,926			
GENERAL-PR			15,441	2,234			13,207
GENERAL-PRF							
EXECUTIVE RESIDENCE							
GENERAL-GPR		141,297		141,297			
AGENCY TOTAL		1,784,223	15,441	1,786,456			13,207
INVESTMENT BOARD							
INVESTMENT OF FUNDS							
GENERAL-PR	42,744		2,887,943	2,927,151			3,536
INVESTMENT FD - SEG							
FIXED RETIRE TRUST-S	2250,791,423		517,664,661	2,115,311			2766,340,772
VAR RETIRE TRUST-SEG							
AGENCY TOTAL	2250,834,167		520,552,604	5,042,463			2766,344,308
LIEUTENANT GOVERNORS OFFICE							
ADMINISTRATION							
GENERAL-GPR		194,000		185,173		6,958	1,868
GENERAL-PR							
AGENCY TOTAL		194,000		185,173		6,958	1,868
PERSONNEL BOARD							
PERSONNEL REGULATION							
GENERAL-GPR		4,000		2,600		1,400	
AGENCY TOTAL		4,000		2,600		1,400	

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES LOCAL ASSISTANCE AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYEE BENEFIT PLANS								
VAR RETIRE TRUST-SEG	2618,633,058		55,947,023-	73,366,800				2489,319,235
PUBLIC EMPL TRUST-SE	12,659,727		156,215,637	166,498,994				2,376,369
AGENCY TOTAL	2778,410,481	912,944	2014,733,057	679,470,357	912,944			4113,673,181
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	2,916	143,800		141,978			777	3,961
GENERAL-PR								
AGENCY TOTAL	2,916	143,800		141,978			777	3,961
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,606,771		1,606,771				
GENERAL-PR	13,207		3,207-	7,319				2,681
GENERAL-PRF								
EXECUTIVE RESIDENCE								
GENERAL-GPR		137,777		137,777				
AGENCY TOTAL	13,207	1,744,549	3,207-	1,751,867				2,681
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	3,536		3,193,275	3,200,642				3,831-
INVESTMENT FD - SEG								
FIXED RETIRE TRUST-S	2766,340,772		451,181,057-	1,473,148				2313,686,567
VAR RETIRE TRUST-SEG								
AGENCY TOTAL	2766,344,308		447,987,782-	4,673,790				2313,682,736
LIEUTENANT GOVERNORS OFFICE								
ADMINISTRATION								
GENERAL-GPR	1,868	295,000		284,144			6,126	6,599
GENERAL-PR			154,791	154,641				150
AGENCY TOTAL	1,868	295,000	154,791	438,785			6,126	6,748
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		4,000				
AGENCY TOTAL		4,000		4,000				

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR		479,113		477,066			2,047	
AGENCY TOTAL		479,113		477,066			2,047	
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	29,946	24,786,700		24,707,190		216	39,351	69,889
GENERAL-PR	1,250							1,250
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	38,348	24,786,700		24,707,190		216	39,351	78,291
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	321,271	28,852,100		29,063,743			40,816	68,811
GENERAL-PR	115,650-		760,675	919,655				274,631-
GENERAL-PRF								
TRANSPORTATION - SEG *	59	805,400		787,104				18,355
STATE AND LOCAL FINANCE								
GENERAL-GPR	86,165	7,390,000		7,436,010			33,138	7,017
GENERAL-PR	33,134-		251,783	258,705				40,056-
GENERAL-PRF	285-		14,175	15,855				1,965-
TRANSPORTATION - SEG								
ADMINISTRATIVE SERVICES								
GENERAL-GPR	182,634	9,411,500		9,348,073			183,733	62,327
GENERAL-PR	3,844-		73,496	42,574			24,747	2,331
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR	4,065	62,100		49,846			16,319	
INVEST & LOCAL -SEG	252,721		106,760			29,519		329,962
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROP TAX DEFERRL-SEG	2,636,712		181,438	52,165				2,765,984
AGENCY TOTAL	3,330,711	46,521,100	1,388,328	47,973,732		29,519	298,753	2,938,135
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		690,700		679,572			11,128	
GENERAL-PR	610,594		1,483,257	676,454				1,417,398
AGENCY TOTAL	610,594	690,700	1,483,257	1,356,026			11,128	1,417,398
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	28,025	444,100		464,730			386	7,009

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR		503,600		493,612			2,231	7,757
AGENCY TOTAL		503,600		493,612			2,231	7,757
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	69,889	25,252,300		25,039,081			16,979	266,130
GENERAL-PR	1,250		75	110				1,215
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	78,291	25,252,300	75	25,039,190			16,979	274,497
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	68,811	29,793,200		29,739,669			100,909	21,433
GENERAL-PR	274,631-		1,522,933	1,467,263				218,961-
GENERAL-PRF								
TRANSPORTATION - SEG *		787,400		754,724			NOTE A	32,676
STATE AND LOCAL FINANCE								
GENERAL-GPR	7,017	7,594,400		7,517,793			50,122	33,502
GENERAL-PR	40,056-		257,710	197,721				19,932
GENERAL-PRF	1,965-		1,965					
TRANSPORTATION - SEG		55,600		36,812			NOTE A	18,788
ADMINISTRATIVE SERVICES								
GENERAL-GPR	62,327	10,093,800		9,489,278			527,828	139,021
GENERAL-PR	2,331		84,162	58,033			24,913	3,546
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR		100,000				100,000		
INVEST & LOCAL -SEG	329,962		203,752-			100,000		26,210
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROP TAX DEFERRL-SEG	2,765,984		219,356	45,714				2,939,627
AGENCY TOTAL	2,919,780	48,424,400	1,882,374	49,307,006		200,000	703,773	3,015,776
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		739,500		737,514			1,986	
GENERAL-PR	1,417,398		1,667,365	860,081				2,224,681
AGENCY TOTAL	1,417,398	739,500	1,667,365	1,597,595			1,986	2,224,681
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	7,009	432,400		436,389			3,019	

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-PR	1,030,119		1,233,882	1,012,851				1,251,149
AGENCY TOTAL	1,058,144	444,100	1,233,882	1,477,581			386	1,258,158
FUNCTION TOTAL	13409,903,175	105,646,809	3156,706,320	1055,198,388	14,906,956	2,365,637	918,477	15598,866,846
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	1,316,602	104,841,409		93,666,143	10,850,076	216	893,730	747,847
PR	7,422,298-		58,387,957	59,496,261			24,747	8,555,349-
PR-F	38,561,234		28,042,283	3,581,696	2,229,659	2,335,902		58,456,261
SEG	13377,447,636	805,400	3070,276,079	898,454,288	1,827,222	29,519		15548,218,087
SEG-F								
TOTAL	13409,903,175	105,646,809	3156.706,320	1055,198,388	14,906,956	2,365,637	918,477	15598,866,846

Schedule A-5 1987-88
All Funds - General Executive Functions

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-PR	1,251,149		50,722	507,388				794,484
AGENCY TOTAL	1,258,158	432,400	50,722	943,777			3,019	794,484
FUNCTION TOTAL	15600,780,516	101,227,986	1648,056,744	857,212,454	2,159,213	2,126,369	972,641	16487,594,569
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	747,847	100,365,986		97,242,947	1,651,781	100,000	947,729	1,171,375
PR	6,635,895-		72,820,612	69,086,804		308,929	24,913	3,235,928-
PR-F	58,468,832		11,222,733	9,101,949	479,865	1,617,440		58,492,312
SEG	15548,199,732	862,000	1564,013,399	681,780,754	27,566	100,000		16431,166,810
SEG-F								
TOTAL	15600,780,516	101,227,986	1648,056,744	857,212,454	2,159,213	2,126,369	972,641	16487,594,569

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	25,457,491		25,457,491				
GENERAL-PRF			947	947				
AGENCY TOTAL		25,457,491	947	25,458,438				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		104,800		104,313			487	
AGENCY TOTAL		104,800		104,313			487	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,216,038		3,216,038				
AGENCY TOTAL		3,216,038		3,216,038				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	29,099	143,900		123,430			5,582	43,987
AGENCY TOTAL	29,099	143,900		123,430			5,582	43,987

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	26,592,561		26,592,561				
GENERAL-PRF			599	599				
AGENCY TOTAL		26,592,561	599	26,593,160				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		109,900		109,766			134	
AGENCY TOTAL		109,900		109,766			134	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,417,732		3,417,732				
AGENCY TOTAL		3,417,732		3,417,732				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	43,987	116,700		138,277			5,044	17,367
AGENCY TOTAL	43,987	116,700		138,277			5,044	17,367

Schedule A-6 1986-87
All Funds - Judicial

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		1,956,062		1,956,062				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	872	2,735,100		2,654,259			76,802	4,911
GENERAL-PR	7,956		115,217	66,349				56,824
GENERAL-PRF								
MEDIATION FD-SEG	1,148,765		348,551	334,406				1,162,910
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	186,450		874,701	836,187				224,963
LAW LIBRARY								
GENERAL-GPR		522,400		522,372			28	
GENERAL-PR	13,961		51,616	34,914				30,662
AGENCY TOTAL	1,358,004	5,213,562	1,390,084	6,404,549			76,830	1,480,270
FUNCTION TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258
JUDICIAL								
RECAPITULATION								
GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR-F			947	947				
SEG	1,148,765		348,551	334,406				1,162,910
SEG-F								
TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,180,731		2,180,731				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	4,911	3,107,800		3,064,276			25,977	22,458
GENERAL-PR	56,824		92,436	66,969				82,290
GENERAL-PRF				1,368				1,368-
MEDIATION FD-SEG	1,162,910		92,581	340,527				914,964
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	224,963		942,108	894,969				272,102
LAW LIBRARY								
GENERAL-GPR		572,900		570,072			2,828	
GENERAL-PR	30,662		47,403	40,963				37,102
AGENCY TOTAL	1,480,270	5,861,431	1,174,527	7,159,876			28,804	1,327,549
FUNCTION TOTAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916
JUDICIAL								
RECAPITULATION								
GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR-F			599	1,966				1,368-
SEG	1,162,910		92,581	340,527				914,964
SEG-F								
TOTAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916

Schedule A-7 1986-87
All Funds - Legislative

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		20,142,427		20,140,397			2,030	
SPECIAL STUDY GROUPS								
GENERAL-GPR		152,309		149,516			2,793	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	2,400	6,994,153		6,836,486			156,469	3,598
GENERAL-PR	545,101		395,670	285,681				655,090
AGENCY TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
FUNCTION TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
LEGISLATIVE								
RECAPITULATION								
GPR	2,400	27,288,889		27,126,398			161,292	3,598
PR	545,101		395,670	285,681				655,090
PR-F								
SEG								
SEG-F								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		23,531,212		23,531,212				
SPECIAL STUDY GROUPS								
GENERAL-GPR		153,296		152,719			223	354
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	3,598	7,336,181		7,338,954				825
GENERAL-PR	655,090		398,477	444,268				609,299
AGENCY TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
FUNCTION TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
LEGISLATIVE								
RECAPITULATION								
GPR	3,598	31,020,689		31,022,886			223	1,179
PR	655,090		398,477	444,268				609,299
PR-F								
SEG								
SEG-F								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	90,513	779,360,000				779,421,248		29,264
TAX RELIEF								
GENERAL-GPR		140,754,003			140,754,003			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		502,663,184				502,663,184		
COUNTY TAXES								
GENERAL-PR			1,012,418					1,012,418
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR		10,250,000				10,249,960	40	
NON-BUDGET ACCOUNTS								
GENERAL-PR			1,012,418-					1,012,418-
AGENCY TOTAL	90,513	1433,027,187			140,754,003	1292,334,392	40	29,264
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP,INT & PRINC REPAY								
GENERAL-GPR		8,724,348		8,724,348				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR	8,889,764	14,263,787		21,786,666	476,536	589,764		300,585
TRANSPORTATION - SEG		18,533,349		17,514,500		1,018,849		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,888,339		519					4,888,858
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,005		372					1,377
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	5,710,370		24,940,948	25,887,769				4,763,549
AGENCY TOTAL	19,489,478	41,521,484	24,941,839	73,913,283	476,536	1,608,613		9,954,369
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	79,508,142		322,296,290	359,307,521				42,496,910
AGENCY TOTAL	79,508,142		322,296,290	359,307,521				42,496,910
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		11,696,095		11,686,875			9,220	
CONTRACTUAL SERVICES								
GENERAL-GPR	15,827	3,679,198		2,992,091			687,107	15,827
TAXES,ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		529,174		356,782			119,357	53,035
GENERAL-PR								
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR		238,600					238,600	

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	29,264	779,360,000				779,389,257		8
TAX RELIEF								
GENERAL-GPR		136,422,623			136,422,623			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		319,241,800				319,241,800		
COUNTY TAXES								
GENERAL-PR	1,012,418		793,846					1,806,265
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR		10,900,000				10,900,000		
NON-BUDGET ACCOUNTS								
GENERAL-PR	1,012,418-		793,846-					1,806,265-
AGENCY TOTAL	29,264	1245,924,423			136,422,623	1109,531,057		8
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP,INT & PRINC REPAY								
GENERAL-GPR		6,890,671		6,890,671				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR	300,585	19,841,862		18,818,999	396,700	626,163	300,585	
TRANSPORTATION - SEG		5,166,374		3,989,900		1,176,474		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,888,858		593					4,889,450
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,377		645-					732
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	4,763,549		25,718,358	28,799,341				1,682,567
AGENCY TOTAL	9,954,369	31,898,906	25,718,306	58,498,910	396,700	1,802,637	300,585	6,572,749
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	42,496,910		739,074,966	742,536,763				39,035,114
AGENCY TOTAL	42,496,910		739,074,966	742,536,763				39,035,114
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		11,900,059		11,900,059				
CONTRACTUAL SERVICES								
GENERAL-GPR	15,827	2,918,416		2,893,416				40,827
TAXES,ASSESSMENTS & SPEC CHGS								
GENERAL-GPR	53,035	325,640		378,675				
GENERAL-PR								
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR								

Schedule A-8 1986-87
All Funds - General Appropriations

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								3,294,561
GENERAL-PR	2,452,476		842,085					325,388
TRANSPORTATION - SEG	148,676		176,711					21,323
NATURAL RESOURCE-SEG	17,439		3,884					
PROP TAX DEFERRL-SEG								1,192
WORK INJ SUPPL BEN-S	1,202		11-					
LOC GOVT PROP INS-SE	78		78-					3,323
STATE LIFE INS -SEG	2,094		1,229					842
PATIENTS COMP FD-SEG	2,649		476	2,283				3,015
MEDIATION FD-SEG	2,673		342					
COMMON SCHOOL FD-SEG								15,073
FIXED RETIRE TRUST-S	7,422		10,851	3,200				3,200
LOCAL GOVT INV - SEG			3,200					
HIST SOC TRUST-SEG								1,157
PUBLIC EMPL TRUST-SE	837		537	218				
COMMON SCHOOL-SEG								169
GROUNWATER FD-SEG			169					1,015
UNIV TRUST INCOM-SEG	1,317		302-					5,356
VETERANS TRUST-SEG	4,180		1,177					245
VET MORTGAGE TR-SEG	174		71					
INSURANCE RECOVERY								40,713
GENERAL-PR	15,557-		779,927	723,658				76,367
NATURAL RESOURCE-SEG	91,093		177,225	191,951				
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								2,16?,933-
GENERAL-PR	2,010,829		4,173,761-					
INDUSTRY LABOR & HUMAN RELATION								17,260,928
GENERAL-PR	13,023,889		14,127,444	9,890,405				11,259-
TRANSPORTATION - SEG	30,172		2,571,223	2,612,653				180,984
NATURAL RESOURCE-SEG	196,161		15,177-					
HLTH INS RISK SH-SEG								260-
LOC GOVT PROP INS-SE	260-							5,908-
STATE LIFE INS -SEG	5,018-		890-					3,802-
PATIENTS COMP FD-SEG			3,802-					480
COMMON SCHOOL FD-SEG	480							
FIXED RETIRE TRUST-S								1124,702,875
LOCAL GOVT INV - SEG	934,405,280		190,297,595					223-
PUBLIC EMPL TRUST-SE	1,548-		2	1,323-				
GROUNWATER FD-SEG								275,828
VETERANS TRUST-SEG	285,885		62,747	72,803				7,714
VET MORTGAGE TR-SEG	19,262		11,548-					
AGENCY TOTAL	952,697,711	16,143,067	204,851,324	28,531,596			1,054,284	1144,106,223

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								
GENERAL-PR	3,294,561		35,265					3,329,826
TRANSPORTATION - SEG	325,388		32,036-					293,352
NATURAL RESOURCE-SEG	21,323		2,825	199-				24,347
PROP TAX DEFERRL-SEG			774					774
WORK INJ SUPPL BEN-S	1,192		1,345					2,536
LOC GOVT PROP INS-SE			100					100
STATE LIFE INS -SEG	3,323		879					4,202
PATIENTS COMP FD-SEG	842		1,743					2,585
MEDIATION FD-SEG	3,015		1,246-					1,769
COMMON SCHOOL FD-SEG								
FIXED RETIRE TRUST-S	15,073		12,445					27,517
LOCAL GOVT INV - SEG	3,200		3,200-					
HIST SOC TRUST-SEG			143					143
PUBLIC EMPL TRUST-SE	1,157		319-					838
COMMON SCHOOL-SEG			2,237					2,237
GROUNWATER FD-SEG	169							169
UNIV TRUST INCOM-SEG	1,015		471-					543
VETERANS TRUST-SEG	5,356		2,570					7,927
VET MORTGAGE TR-SEG	245		377					622
INSURANCE RECOVERY								
GENERAL-PR	40,713		1,025,513	1,044,755				21,470
NATURAL RESOURCE-SEG	76,367		43,163	93,692				25,838
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								
GENERAL-PR	2,162,933-		7,731,911					5,568,978
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-PR	17,260,928		14,807,952	10,215,485				21,853,395
TRANSPORTATION - SEG	11,259-		2,043,802	1,951,811				80,732
NATURAL RESOURCE-SEG	180,984		6,255-					174,729
HLTH INS RISK SH-SEG								
LOC GOVT PROP INS-SE	260-							260-
STATE LIFE INS -SEG	5,908-		1,837					4,071-
PATIENTS COMP FD-SEG	3,802-							3,802-
COMMON SCHOOL FD-SEG	480							480
FIXED RETIRE TRUST-S								
LOCAL GOVT INV - SEG	1124,702,875		108,685,510-					1016,017,365
PUBLIC EMPL TRUST-SE	223-		619-					842-
GROUNWATER FD-SEG								
VETERANS TRUST-SEG	275,828		56,864	62,165				270,527
VET MORTGAGE TR-SEG	7,714		1,501-					6,213
AGENCY TOTAL	1144,106,223	15,144,116	82,959,411-	28,539,860				1047,751,068

AGENCY / PROGRAM / FUND		BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
BUILDING COMMISSION									
STATE OFFICE BUILDINGS									
GENERAL-GPR			1,047,842		1,047,842				
GENERAL-PR	*	1,378,832		7,070,355	6,529,732				1,919,454
BUILDING TRUST FUND									
GENERAL-GPR									
STATE BUILDING PROGRAM									
GENERAL-GPR			137,634		137,634				
AGENCY TOTAL		1,378,832	1,185,477	7,070,355	7,715,209				1,919,454
FUNCTION TOTAL		1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220
GENERAL APPROPRIATIONS									
RECAPITULATION									
GPR		8,996,103	1473,343,866		46,732,239	141,230,539	1292,924,156	1,054,324	398,711
PR		24,561,845		43,587,370	43,031,565				25,117,650
PR-F									
SEG		1019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1172,989,859
SEG-F									
TOTAL		1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220

AGENCY / PROGRAM / FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		1,055,711		1,055,711				
GENERAL-PR *								
BUILDING TRUST FUND								
GENERAL-GPR		2,100,000		2,100,000				
STATE BUILDING PROGRAM								
GENERAL-GPR		40,861		40,861				
AGENCY TOTAL		3,196,572		3,196,572				
FUNCTION TOTAL	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938
GENERAL APPROPRIATIONS								
RECAPITULATION								
GPR	398,711	1290,997,642		44,078,392	136,819,323	1110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR-F								
SEG	1172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1060,861,136
SEG-F								
TOTAL	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938